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Research Division

**Distilled Spirits
Council of
the United States, Inc.**

1978

PUBLIC REVENUES from ALCOHOL BEVERAGES

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FOREWORD

Federal, state and local taxes on alcohol beverages accounted for $10.9 billion of revenues in 1978, an increase of 8.0% over 1977; revenues are expected to be about $11.5 billion in 1979.

These taxes provide a major contribution to the financing of government and are often targets for increases when new revenue sources are sought – targets among other reasons because of the belief that taxation of distilled spirits represents an easy method of raising revenues and also because in some quarters higher taxes are seen as a means of reducing alcohol abuse.

To facilitate consideration of the issues and the facts, DISCUS has compiled in this publication detailed information on public revenues from alcohol beverages for the year 1978, continuing the series of data that has been compiled and published for some years. Every effort is and will be made to publish this report in timely fashion. However, the statistics in the report will usually lag about a year because at least nine months elapse before data for a given year become available to DISCUS from state and local authorities.

In 1978, total annual revenues received by Federal, state and local governments from alcohol beverages were 18 times greater than 1934. The growth of these revenues since 1934, the first full year after repeal of Prohibition, is shown in this report. In addition, revenues by type of beverage and level of government are detailed for the years 1978 and 1977 for each state and the District of Columbia, and are summarized nationwide for the period 1958-1978.

The compilations include revenues collected by the Federal government, such as excise, rectification, and occupational taxes, import duties and miscellaneous direct levies. State and local revenues are listed which encompass excise taxes, profits from markups by state controlled or owned stores, license fees, enforcement taxes and sales taxes. In all cases, the term "alcohol beverages" refers to an aggregation of distilled spirits, beer and wine. Most of the available data are on a fiscal year basis, i.e., fiscal year which ends in 1978. In some states calendar year revenues were used. Calendar or fiscal periods are identified as appropriate.

The report also includes state by state information on methods used to regulate alcohol beverages, methods of applying taxes, allocation of revenues, and related information.

As in the past, when the amount of actual receipts was not available, an estimate was made by the appropriate state or local agency or by DISCUS' Statistics and Economic Research Division.

Thanks are due to state and local regulatory, licensing and taxing agencies, and to the U.S. Bureau of Alcohol, Tobacco and Firearms, and to their staffs, for continuing to provide the basic information and the cooperation that make this publication possible. Such information is vital to understanding the importance of government to the economics of the beverage alcohol industry and the contributions that the distilled spirits industry in particular makes to the financing of government.

Table of Contents

Page

FOREWORD iii

LIST OF TABLES vi

LIST OF ILLUSTRATIONS vii

Part

I. Summary Information 1

II. Historical Statistics 5

III. State and Local Revenues by State 1978 Summary Data 11

IV. State and Local Revenues by State 1978 and 1977 Detailed Data 21

List of Tables

Table		Page
1.	1978 Public Revenues from Alcohol Beverages	2
2.	Alcohol Beverage Revenues by Beverage, Level of Government, and Revenue Source, 1978	3
3.	Alcohol Beverage Revenues by Level of Government and Revenue Source, 1977 and 1978	4
4.	Federal Excise Tax Rates on Alcohol Beverages	4
5.	Public Revenues from Alcohol Beverages, 1933-1978	7
6.	Alcohol Beverage Revenues by Beverage Type, 1958-1978	8
7.	Alcohol Beverage Revenues by Level of Government, 1958-1978	
	Part 1: All Alcohol Beverages	9
	Part 2: Distilled Spirits	9
	Part 3: Wine	10
	Part 4: Beer	10
8.	Revenue Per Capita from Combined State & Local Alcohol Beverage Collections, 1978	12
9.	Combined State and Local Collections by Beverage Type, 1978	13
10.	Combined State and Local Collections by Revenue Source, 1978	14
11.	State and Local Collections by Beverage Type, 1978	15
12.	Revenue per Wine Gallon from Combined State and Local Collections by Beverage Type, 1978	16, 17
13.	State and Local Collections by Revenue Source and State, 1978	18, 19
14.	Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1978	20

List of Illustrations

Figure		Page
1.	Distribution of Alcohol Beverage by Level of Government and by Beverage, 1978	2
2.	Distribution of Revenues by Level of Government, 1958 and 1978	3
3.	Total Revenues per Wine Gallon of Beverage by Beverage Type for Selected Years	6
4.	Revenues per Wine Gallon of Distilled Spirits by Level of Government, 1934-1978	7
5.	Growth in Total Revenues by Beverage, 1958-1978	8
6.	Combined State and Local Collection, 1978	21

Part I

Summary Information

Public revenues from all alcohol beverages again reached an all time high of $10.9 billion during 1978, a gain of about $808 million over 1977. Of the total, $5.9 billion (54.4 percent) was generated by Federal levies, $4.5 billion (40.9 percent) represented state taxes, and the remaining $512 million (4.7 percent) were levied at the local level.

Revenues from distilled spirits comprise by far the largest proportion of these receipts. The $6.9 billion earned by various governmental units from distilled spirits represents 63.7 percent of total alcohol beverage revenues even though less than half of all retail-level expenditures for alcohol beverages are for distilled spirits. Revenues from beer equaled $3.4 billion; those from wine, $563 million.

All categories of alcohol beverage revenues increased during 1978. Revenues to the Federal government increased 8.0 percent of by $439 million over 1977. Excise tax revenue from both domestic and imported beverages continued to increase.

State and local governments also earned more from alcohol beverages in 1978 than in 1977. States gained 8.0 percent including a 9.5 percent gain in state sales taxes on such beverages. Revenues at the local level gained 8.2 percent, slightly more than Federal or state revenues.

TABLE 1

1978 Public Revenues From Alcohol Beverages

SUMMARY

($1,000's)

FEDERAL

Excise Taxes, etc.	$5,800,679
Import Duties	124,940
Total Federal Collections	$5,925,619

STATE

Alcohol Beverage Taxes and Fees	$2,865,756
Sales Taxes	1,593,760
Total State Collections	$4,459,516

LOCAL

Alcohol Beverage Taxes and Fees	$ 229,319
Sales Taxes	283,079
Total Local Collections	$ 512,399

GRAND TOTAL

$10,897,534

Figure 1

Distribution of Alcohol Beverage Revenues, 1978

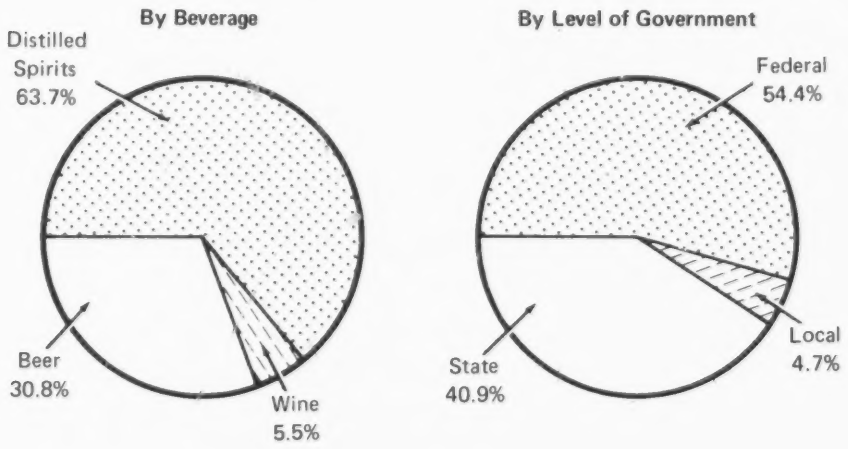


TABLE 2

Alcohol Beverage Revenues By Beverage, Level of Government, And Revenue Source, 1978

($1,000's)

Level of Government & Revenue Source	Distilled Spirits	Wine	Beer	Total
Federal Revenues				
Excise Tax	$4,102,950	$196,833	$1,459,592	$5,759,375
Rectification Tax	21,862	-	-	21,862
Occupational Tax	16,517	−24	2,853	19,346
Import Duties	79,164	6,159	39,617	124,940
Seizures, etc.	96	-	-	96
TOTAL FEDERAL REVENUES	**$4,220,589**	**$202,968**	**$1,502,062**	**$ 5,925,619**
State Revenues				
Excise Taxes	$1,135,243	$163,396	$ 766,528	$ 2,065,167
Sales Taxes	720,947	118,384	754,429	1,593,760
Profits	493,364	56,866	-	550,231
License Fees	86,899	11,344	67,366	165,608
Other Revenues	65,894	7,776	11,081	84,750
TOTAL STATE REVENUES	**$2,502,347**	**$357,766**	**$1,599,403**	**$ 4,459,516**
Local Revenues				
Excise Taxes	$ 39,340	$ 4,428	$ 29,403	$ 73,172
Sales Taxes	114,584	26,532	141,964	283,079
Profits	12,173	741	3,354	16,268
License Fees	43,814	6,202	43,436	93,452
Other Revenues	4,740	242	41,445	46,427
TOTAL LOCAL REVENUES	**$ 214,652**	**$ 38,145**	**$ 259,602**	**$ 512,399**
TOTAL REVENUES – ALL LEVELS	**$6,937,588**	**$598,880**	**$3,361,067**	**$10,897,534**
PER CAPITA	**$ 31.81**	**$ 2.75**	**$ 15.41**	**$ 49.97**

NOTE: Due to rounding, items may not add to totals.

Figure 2

Distribution of Revenues by Level of Government

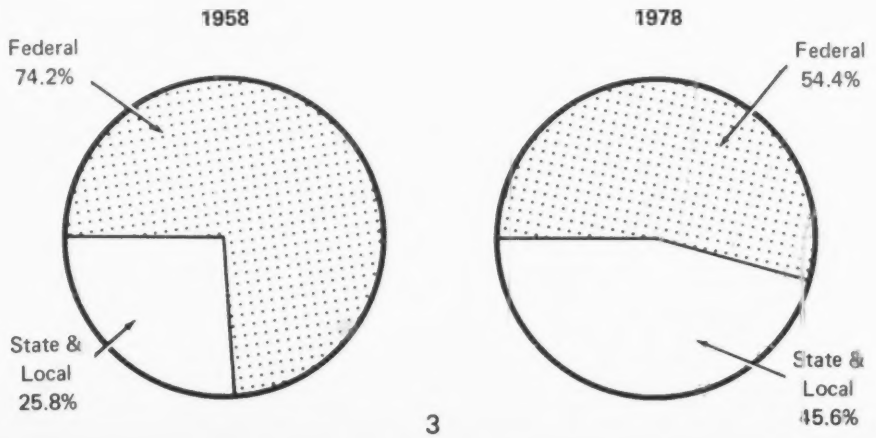


TABLE 3

Alcohol Beverage Revenues by Level of Government And Revenue Source, 1977 and 1978

($1,000's)

Level of Government Revenues Class	1978	1977[r]	1977-1978 Percentage Change
Federal Revenues			
Excise Taxes	$ 5,759,375	$ 5,348,970	7.7%
Domestic	4,972,250	4,608,903	7.9
Imported	787,125	740,067	6.4
Other	**166,244**	**137,982**	**20.5%**
Import Duties	124,940	99,516	25.5
Rectification Tax	21,862	18,679	17.0
Special and Occupational	19,346	19,544	- 1.0
Seizures, Penalties, etc.	96	243	-60.5
TOTAL FEDERAL REVENUES	**$ 5,925,619**	**$ 5,486,952**	**8.0%**
State Revenues			
State Profits	$ 550,231	$ 504,537	9.1%
License Fees	165,608	161,677	2.4
Excise Tax	2,065,167	1,929,680	7.0
Sales Tax	1,593,760	1,455,440	9.5
Other Revenues	84,750	77,588	9.2
TOTAL STATE REVENUES	**$ 4,459,516**	**$ 4,128,922**	**8.0%**
Local Revenues			
Local Profits	$ 16,268	$ 15,688	3.7%
License Fees	93,452	90,405	3.4
Excise Taxes	73,172	63,166	15.8
Sales Taxes	283,079	261,459	8.3
Other Revenues	46,427	42,866	8.3
TOTAL LOCAL REVENUES	**$ 512,399**	**$ 473,585**	**8.2%**
TOTAL REVENUES – ALL LEVELS	**$10,897,534**	**$10,089,459**	**8.0%**

Note: Due to rounding, items may not add to totals.
[r]Revised.

TABLE 4

Federal Excise Tax Rates on Alcohol Beverages

CLASS OF PRODUCT	EXCISE TAX RATES		
	Proof Gallon[a]	31-Gal. Barrel	Wine Gallon[b]
Distilled Spirits	$10.50	–	–
Beer[c]	–	$9.00	–
Wine			
Still			
14% or less[d]	–	–	$ .17
Over 14% through 21%	–	–	.67
Over 21% through 24%	–	–	2.25
Champagne and other			
Naturally sparkling	–	–	3.40
Artificially carbonated	–	–	2.40

[a]A gallon at 100°. Lower proof spirits are taxed proportionately lower.
[b]A "regular" gallon of 128 fl. oz.
[c]Effective January 1, 1977; $7 per barrel on the first 60,000 barrels for breweries producing less than 2 million barrels a year; thereafter the rate is $9 per barrel.
[d]Refers to percentage alcohol content by volume.

Part II

Historical Statistics

With the ending of Prohibition in December 1933, a new source of revenue opened for Federal, state and local governments through taxation of alcohol beverages.

In 1934, the first full year in which the sale of alcohol beverages was legal (at the Federal level) total public revenues from alcohol beverages already amounted to $594 million. Since then, revenues have grown in every year except four so that by 1978 annual revenues were about eighteen times the 1934 levels at $10.9 billion.

As tax rates and consumption increased so did revenues. Between 1937 and 1953, the Federal excise tax rate rose 425% from $2.00 to $10.50 per proof gallon. In this period the higher taxes and greater consumption increased Federal revenues from alcohol beverages at an annual rate of 12.5 percent. Revenues from state and local governments grew at a lesser annual rate of 6.5 percent.

After 1953, state and local revenues rose at a faster pace than Federal revenues with growth of 3.8 percent for the latter while state and local revenues increased at over 6 percent annually.

In 1958, of total government revenues from alcohol beverages, the Federal government received 74.2 percent and state and local governments 25.8 percent. By 1978, the Federal share had fallen to 54.4 percent and the share of state and local governments' had risen to 45.6 percent. If this trend continues, state and local levies will soon generate greater revenues from alcohol beverages than Federal levies.

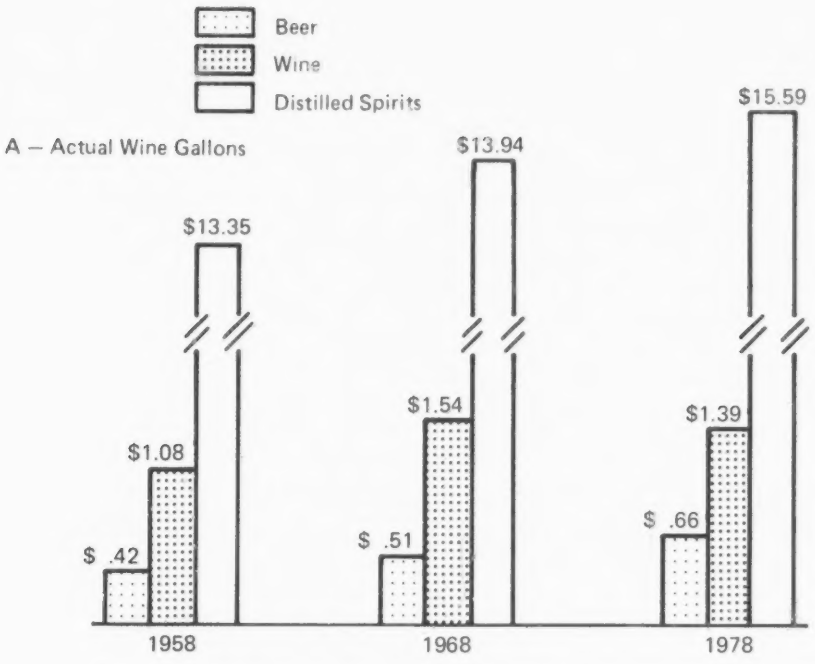
State and local governments increased their share of revenues by gradually raising tax rates on alcohol beverages and by imposing new taxes. In 1953, the earliest year for which data are available, state and local governments collected an average $.10 per gallon from beer, $.40 per gallon from wine and $3.09 per wine gallon from distilled spirits. By 1978, the revenues from the three beverages at the state and local level respectively were $.36, $.95 and $6.1 per wine gallon.

In 1978 because of their higher rates of taxation of distilled spirits, state and local governments received on average nearly seventeen times as much for each wine gallon of distilled spirits as from beer, and over six times as much as from the sale of wine.

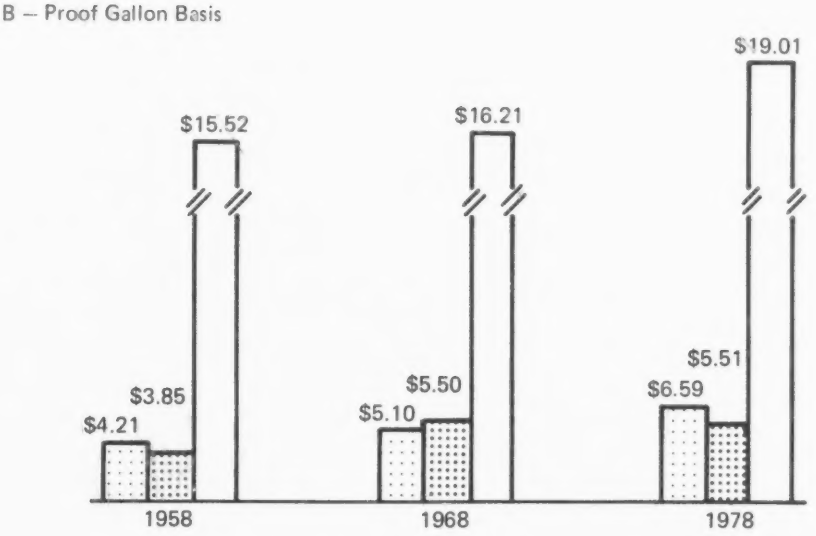
Data attributable to individual beverages from 1976 on are not strictly comparable to those for earlier years, because some adjustments were necessary in computing new excise revenues for brandy, i.e. Brandy sales were included with wine prior to 1976 but were included with spirits beginning in 1976.

Figure 3

Total Revenues per Gallon of Beverage by Beverage Type for Selected Years[a]



[a]Since 1976, data are not strictly comparable with that of previous years. See page 5.



[a]Since 1976, data are not strictly comparable with that of previous years. See page 5.

TABLE 5

Public Revenues from Alcohol Beverages, 1933-1978

($1,000's)

1933*	$ 29,704	1956	$ 4,096,920
1934	593,566	1957	3,984,288
1935	734,938	1958	4,064,528
1936	932,145	1959	4,298,466
1937	1,022,276	1960	4,481,902
1938	947,277	1961	4,687,873
1939	1,010,385	1962	4,871,299
1940	1,140,110	1963	5,076,785
1941	1,395,964	1964	5,475,786
1942	1,750,166	1965	5,712,159
1943	1,994,841	1966	5,921,960
1944	2,703,518	1967	6,496,345
1945	3,020,751	1968	6,823,046
1946	3,482,245	1969	7,473,679
1947	3,111,890	1970	7,681,640
1948	2,953,481	1971	7,964,857
1949	2,983,280	1972	8,313,876
1950	3,261,417	1973	8,946,266
1951	3,334,798	1974	9,531,816
1952	3,597,757	1975	9,676,261
1953	3,730,792	1976	9,761,063
1954	3,616,940	1977	10,089,459r
1955	3,785,059	1978	10,897,534

*From December 5, 1933 to December 31, 1933.
rRevised.

Figure 4

Revenues per Wine Gallon of Distilled Spirits by Level of Government, 1934-1978

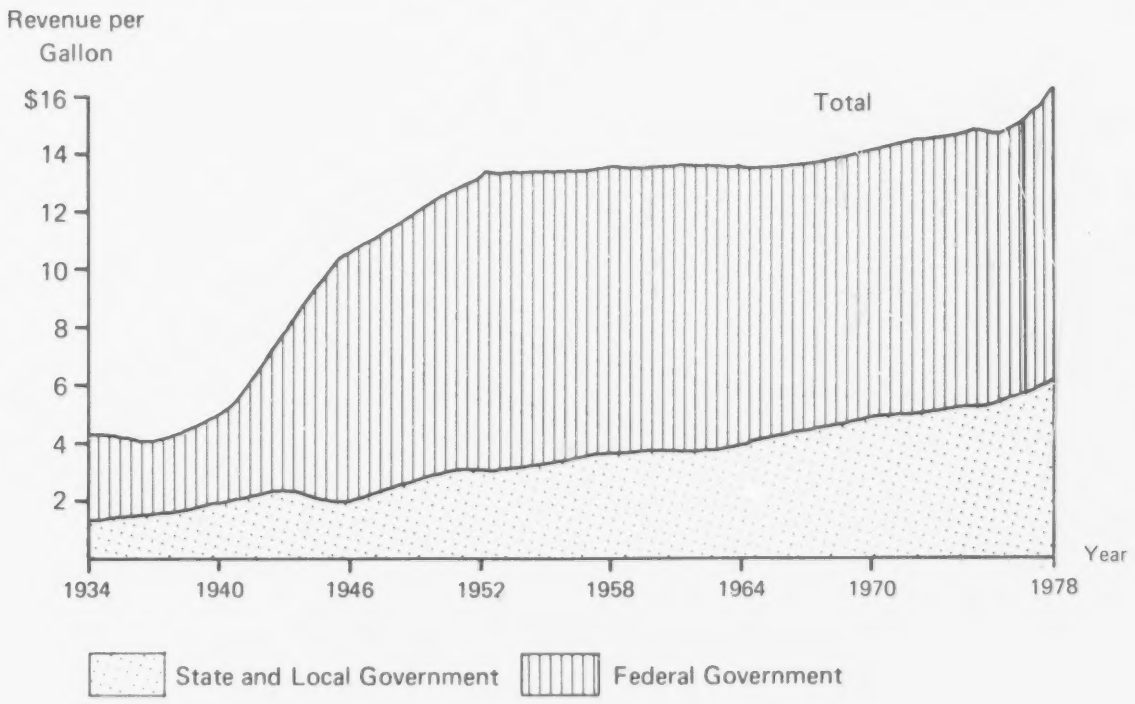


TABLE 6

Alcohol Beverage Revenues by Beverage Type, 1958-1978

($1,000's)

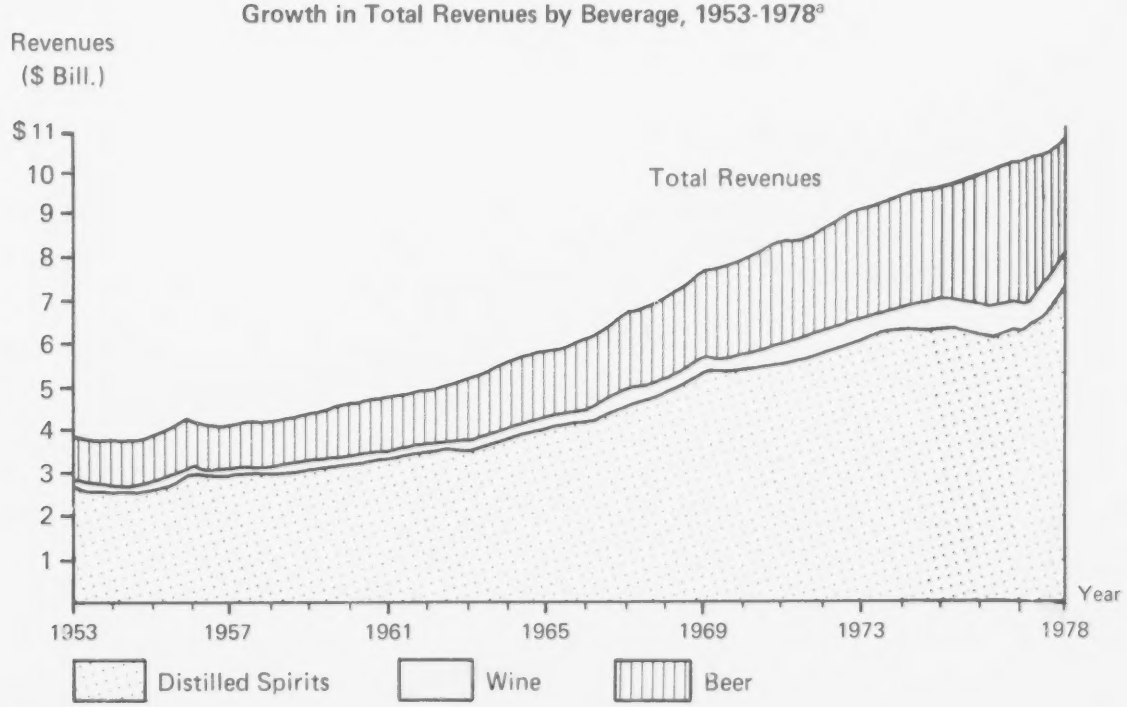
Year	Distilled Spirits	Wine	Beer	Total
1958	$2,876,705	$161,885	$1,095,741	$ 4,134,331
1959	3,051,151	170,701	1,140,314	4,362,166
1960	3,185,505	183,118	1,177,977	4,546,600
1961	3,311,555	184,690	1,195,537	4,691,782
1962	3,474,161	196,525	1,199,642	4,870,328
1963	3,524,303	215,304	1,389,146	5,128,753
1964	3,793,386	243,208	1,493,037	5,529,631
1965	4,014,107	231,121	1,521,465	5,766,693
1966	4,160,569	256,699	1,562,135	5,979,403
1967	4,574,693	276,737	1,706,828	6,558,258
1968	4,809,724	314,644	1,754,596	6,878,964
1969	5,272,616	337,219	1,935,704	7,545,539
1970	5,331,289	372,971	2,055,003	7,759,263
1971	5,506,000	465,636	2,219,892	8,191,528
1972	5,716,156	508,365	2,221,803	8,446,324
1973	6,030,002	494,659	2,435,096	8,959,757
1974	6,280,747	529,326	2,721,747	9,531,820
1975	6,299,056	575,028	2,802,174	9,676,261
1976[a]	6,251,499	533,058	2,976,506	9,761,063
1977[r]	6,442,985	554,040	3,092,433	10,089,459
1978	6,937,588	598,880	3,361,067	10,897,534

[a]Since 1976, data are not strictly comparable with that of previous years. See page 5.

[r]Revised.

Figure 5

Growth in Total Revenues by Beverage, 1953-1978[a]



[a]Since 1976, data are not strictly comparable with that of previous years. See page 5.

TABLE 7

Alcohol Beverage Revenues by Level of Government, 1958-1978

($1,000's)

Year	LEVEL OF GOVERNMENT			
	Federal	State	Local	Total
PART 1: ALL ALCOHOL BEVERAGES				
1958	$3,016,221	$ na	$1,118,110	$ na	$ 4,134,331
1959	3,154,559	na	1,207,607	na	4,362,166
1960	3,229,263	na	1,317,337	na	4,546,600
1961	3,339,285	na	1,352,497	na	4,691,782
1962	3,453,413	1,271,439		145,476	4,870,328
1963	3,560,422	na	1,568,331	na	5,128,753
1964	3,777,435	1,583,434		168,762	5,529,631
1965	3,879,647	1,708,980		178,066	5,766,693
1966	3,957,973	na	2,021,430	na	5,979,403
1967	4,313,028	2,029,737		215,493	6,558,258
1968	4,407,976	2,236,972		234,016	6,878,964
1969	4,855,642	2,430,374		259,523	7,545,539
1970	4,848,001	2,630,733		280,529	7,759,263
1971	4,992,446	2,923,403		275,679	8,191,528
1972	5,059,793	3,104,040		282,491	8,446,324
1973	5,415,933	3,235,444		308,380	8,959,757
1974	5,532,097	3,624,819		374,904	9,531,820
1975	5,459,054	3,789,377		427,829	9,676,261
1976[a]	5,346,601	3,959,604		454,859	9,761,063
1977[r]	5,486,952	4,128,922		473,585	10,089,459
1978	5,925,619	4,459,516		512,399	10,897,534
PART 2: DISTILLED SPIRITS				
1958	$2,151,995	$ na	$ 724,710	$ na	$ 2,876,705
1959	2,269,144	na	782,007	na	3,051,151
1960	2,325,068	na	860,437	na	3,185,505
1961	2,422,058	na	889,497	na	3,311,555
1962	2,523,926	855,720		94,515	3,474,161
1963	2,578,672	na	945,631	na	3,524,303
1964	2,742,278	955,916		95,192	3,793,386
1965	2,858,994	1,058,833		96,280	4,014,107
1966	2,913,139	na	1,247,430	na	4,160,569
1967	3,211,236	1,249,804		113,653	4,574,693
1968	3,286,593	1,398,454		124,677	4,809,724
1969	3,619,017	1,514,246		139,353	5,272,616
1970	3,567,635	1,618,163		145,491	5,331,289
1971	3,657,609	1,709,463		138,928	5,506,000
1972	3,705,093	1,869,080		141,983	5,716,156
1973	3,951,390	1,925,677		152,935	6,030,002
1974	4,029,020	2,089,159		162,568	6,280,747
1975	3,943,550	2,167,021		188,484	6,299,056
1976[a]	3,792,937	2,258,867		199,695	6,251,499
1977[r]	3,892,085	2,347,230		203,669	6,442,985
1978	4,220,589	2,502,347		214,652	6,937,588

NOTE: Due to rounding, items may not add to totals.

na: State and Local breakdown not available.

[a]Since 1976, data are not strictly comparable with that of previous years. See page 5.

[r]Revised.

TABLE 7 (Cont'd)

Alcohol Beverage Revenues by Level of Government, 1958-1978

($1,000's)

Year	LEVEL OF GOVERNMENT			
	Federal	State	Local	Total
PART 3: WINE				
1958	$ 94,985	$ na	$ 66,900	$ na	$ 161,885
1959	98,301	na	72,400	na	170,701
1960	105,418	na	77,700	na	183,118
1961	105,990	na	78,700	na	184,690
1962	108,374	76,549	11,602	196,525
1963	109,404	na	105,900	na	215,304
1964	126,699	105,308	11,201	243,208
1965	111,935	107,949	11,237	231,121
1966	125,099	na	131,600	na	256,699
1967	132,846	130,488	13,403	276,737
1968	155,813	144,194	14,637	314,644
1969	173,158	149,122	14,939	337,219
1970	182,945	173,352	16,674	372,971
1971	199,747	244,844	21,045	465,636
1972	203,599	283,778	20,988	508,365
1973	208,033	262,850	23,776	494,659
1974	190,069	307,534	31,723	529,326
1975	199,278	334,940	40,810	575,028
1976[a]	199,767	301,640	31,651	533,058
1977[r]	205,870	314,758	33,413	554,040
1978	202,968	357,766	38,145	578,880
PART 4: BEER				
1958	$ 769,241	$ na	$326,500	$ na	$ 1,095,741
1959	787,114	na	353,200	na	1,140,314
1960	798,777	na	379,200	na	1,177,977
1961	811,237	na	384,300	na	1,195,537
1962	821,113	339,170	39,359	1,199,642
1963	872,346	na	516,800	na	1,389,146
1964	908,458	522,210	62,369	1,493,037
1965	908,718	542,198	70,549	1,521,465
1966	919,735	na	642,400	na	1,562,135
1967	968,946	649,445	88,437	1,706,828
1968	965,570	694,324	94,702	1,754,596
1969	1,063,467	767,006	105,231	1,935,704
1970	1,097,421	839,218	118,364	2,055,003
1971	1,135,090	969,096	115,706	2,219,892
1972	1,151,101	951,182	119,520	2,221,803
1973	1,256,510	1,046,917	131,669	2,435,096
1974	1,313,008	1,228,126	180,613	2,721,747
1975	1,316,226	1,287,416	198,535	2,802,174
1976[a]	1,353,898	1,399,096	223,512	2,976,506
1977[r]	1,388,997	1,466,934	236,502	3,092,433
1978	1,502,062	1,599,403	259,602	3,361,067

NOTE: Due to rounding, items may not add to totals.

na: State and Local breakdown not available.

[a]Since 1976, data are not strictly comparable with that of previous years. See page 5.

[r]Revised.

Part III

State and Local Revenues by State
1978 Summary Data

Revenues obtained by state and local governments from sale of alcohol beverages amounted to $5 billion in 1978, 8.0 percent greater than in 1977. These revenues are distributed among the states according to size of market served, relative tax levels, and the regulatory framework adopted in each state.

Distilled spirits generated 54.6 percent of the total revenues from alcohol beverages collected by state and local governments (compared with 71.2 percent collected by the Federal government). Beer accounted for 37.4 percent (compared to 25.3 percent by the Federal government) and wine 8.0 percent (compared to 3.4 percent). These differences are largely attributable to increased sales taxes at the state and local levels.

The largest single source of alcohol beverage revenues to state and local governments are excise taxes, accounting for $2.1 billion or 43.0 percent of total revenues. Sales taxes on alcohol beverages contributed another $1.9 billion (37.8 percent of total revenues). Profits from state and local government-operated stores were $566 million (11.4 percent); license fees were $259 million (5.2 percent), and miscellaneous forms of revenues comprised the remaining $131 million (2.6 percent) of such revenues.

Alcohol beverage revenues were highest for the state of California ($450 million), followed by New York ($414 million), Florida ($338 million), Texas ($297 million), Pennsylvania ($252 million), and Ohio ($239 million). These six states accounted for over 40.1 percent of all alcohol beverage revenues raised at the state and local levels.

These states were not the leaders in terms of revenues per capita, however, as special factors combined with variations in the level of taxes generated larger "per person" revenues in certain other states. Nevada was the nation's "leader" in this respect, earning $44.98 per capita from alcohol beverages in 1978 followed by Washington State ($40.45), Florida ($39.38), New Hampshire ($37.35) and the District of Columbia ($36.38). On the average, state and local governments received $22.80 for each resident during 1978 from the taxes and fees enumerated in this publication.

TABLE 8

Revenue Per Capita From Combined State and Local Alcohol Beverage Collections, 1978

State	Population[a] (1,000's)	Revenue ($1,000's)	Per Capita Revenue	Rank
Alabama	3,742	$ 121,312	$32.42	9
Alaska	403	8,616	21.38	31
Arizona	2,354	49,512	21.03	32
Arkansas	2,186	27,556	12.61	47
California	22,294	450,199	20.19	33
Colorado	2,670	63,476	23.77	19
Connecticut	3,099	70,245	22.67	24
Delaware	583	4,977	8.54	51
District of Columbia	674	24,521	36.38	5
Florida	8,594	338,391	39.38	3
Georgia	5,084	180,110	35.43	6
Hawaii	897	26,878	29.96	10
Idaho	878	20,264	23.08	22
Illinois	11,243	218,231	19.41	35
Indiana	5,374	71,897	13.38	46
Iowa	2,896	68,166	23.54	20
Kansas	2,348	26,433	11.26	50
Kentucky	3,498	40,968	11.71	48
Louisiana	3,966	89,196	22.49	25
Maine	1,091	31,747	29.10	11
Maryland	4,143	77,133	18.62	38
Massachusetts	5,774	105,711	18.31	39
Michigan	9,189	226,574	24.66	17
Minnesota	4,008	96,914	24.18	18
Mississippi	2,404	52,126	21.68	28
Missouri	4,860	55,462	11.41	49
Montana	785	22,487	28.65	12
Nebraska	1,565	23,103	14.76	44
Nevada	660	29,685	44.98	1
New Hampshire	871	32,532	37.35	4
New Jersey	7,327	122,411	16.71	42
New Mexico	1,212	19,142	15.79	43
New York	17,748	413,767	23.31	21
North Carolina	5,577	142,444	25.54	14
North Dakota	652	11,666	17.89	41
Ohio	10,749	239,654	22.30	26
Oklahoma	2,880	42,478	14.75	45
Oregon	2,444	61,705	25.25	15
Pennsylvania	11,750	252,250	21.47	29
Rhode Island	935	20,012	21.40	30
South Carolina	2,918	101,430	34.76	7
South Dakota	690	13,335	19.33	36
Tennessee	4,357	117,974	27.08	13
Texas	13,014	297,058	22.83	23
Utah	1,307	23,654	18.10	40
Vermont	487	16,042	32.94	8
Virginia	5,148	129,808	25.22	16
Washington	3,774	152,674	40.45	2
West Virginia	1,860	41,141	22.12	27
Wisconsin	4,679	90,878	19.42	34
Wyoming	424	7,970	18.80	37
GRAND TOTAL	**218,065**	**$4,971,915**	**$22.80**	

NOTE: Due to rounding, items may not add to totals.
[a]Estimated as of July 1, 1978, U.S. Bureau of Census.

TABLE 9

State and Local Collections By Beverage Type, 1978

($1,000's)

State	Distilled Spirits	Wine	Beer	Total
Alabama	$ 65,561	$ 8,542	$ 47,209	$ 121,312
Alaska	5,242	654	2,719	8,616
Arizona	22,722	4,472	22,318	49,512
Arkansas	13,143	1,311	13,102	27,556
California	243,525	45,147	161,527	450,199
Colorado	33,351	5,590	24,535	63,476
Connecticut	39,644	6,250	24,351	70,245
Delaware	3,526	404	1,046	4,977
District of Columbia	16,810	2,450	5,260	24,521
Florida	148,758	39,174	150,459	338,391
Georgia	83,241	13,296	83,573	180,110
Hawaii	11,558	2,661	12,660	26,878
Idaho	11,258	3,045	5,962	20,264
Illinois	117,581	17,115	83,535	218,231
Indiana	34,629	3,997	33,272	71,897
Iowa	45,739	4,195	18,232	68,166
Kansas	11,160	973	14,300	26,433
Kentucky	23,874	1,613	15,481	40,968
Louisiana	34,616	3,535	51,045	89,196
Maine	19,066	3,682	8,999	31,747
Maryland	42,705	5,887	28,541	77,133
Massachusetts	67,570	10,469	27,672	105,711
Michigan	118 956	20,407	87,211	226,574
Minnesota	60,873	5,574	30,467	96,914
Mississippi	27,822	1,987	22,316	52,126
Missouri	27,282	3,442	24,739	55,462
Montana	16,718	1,976	3,794	22,487
Nebraska	10,596	1,339	11,168	23,103
Nevada	19,257	2,576	7,852	29,685
New Hampshire	25,001	3,151	4,381	32,532
New Jersey	74,048	12,502	35,861	122,411
New Mexico	7,480	1,778	9,884	19,142
New York	258,179	29,941	125,648	413,767
North Carolina	64,332	10,095	68,018	142,444
North Dakota	5,836	556	5,274	11,666
Ohio	149,502	9,190	80,961	239,654
Oklahoma	21,785	2,217	18,476	42,478
Oregon	40,235	16,647	4,823	61,705
Pennsylvania	150,351	27,378	74,521	252,250
Rhode Island	10,114	2,454	7,444	20,012
South Carolina	44,205	4,235	52,989	101,430
South Dakota	6,737	683	5,915	13,335
Tennessee	50,546	5,538	61,889	117,974
Texas	147,415	9,373	140,270	297,058
Utah	15,425	2,264	5,965	23,654
Vermont	10,477	1,431	4,134	16,042
Virginia	67,286	13,763	48,759	129,808
Washington	111,105	14,190	27,379	152,674
West Virginia	24,441	1,782	14,917	41,141
Wisconsin	50,281	4,395	36,202	90,878
Wyoming	5,437	583	1,950	7,970
GRAND TOTAL	**$2,716,999**	**$395,912**	**$1,859,005**	**$4,971,915**

NOTE: Due to rounding, items may not add to totals.

TABLE 10

Combined State and Local Collections By Revenue Source, 1978

($1,000's)

State	Profits[a]	License Fees	Excise Tax	Sales Tax[b]	Other	Total
Alabama	$ 55,328	$ 7,021	$ 35,450	$ 19,888	$ 3,625	$ 121,312
Alaska	-	1,006	7,610	-	-	8,616
Arizona	-	3,216	20,096	26,200	-	49,512
Arkansas	-	1,192	15,636	6,455	4,273	27,556
California	-	23,274	138,272	288,000	654	450,199
Colorado	-	2,011	23,962	37,504	-	63,476
Connecticut	-	5,479	25,166	39,600	-	70,245
Delaware	-	391	4,539	-	47	4,977
District of Columbia	-	1,148	10,155	13,218	-	24,521
Florida	-	13,181	248,932	76,000	278	338,391
Georgia	-	17,527	137,808	24,574	202	180,110
Hawaii	-	1,991	18,712	6,162	14	26,878
Idaho	12,020	1,414	3,917	2,710	203	20,264
Illinois	-	15,278	99,153	103,800	-	218,231
Indiana	-	5,610	31,888	34,400	-	71,897
Iowa	34,731	5,080	9,498	12,588	6,269	68,166
Kansas	-	970	16,261	9,122	80	26,433
Kentucky	-	3,140	15,608	16,900	5,320	40,968
Louisiana	-	3,419	48,190	33,100	4,487	89,196
Maine	19,079	1,204	6,702	4,600	162	31,747
Maryland	6,256	3,685	28,060	39,000	132	77,133
Massachusetts	-	5,449	79,154	21,013	94	105,711
Michigan	61,280	10,563	89,309	64,900	521	226,574
Minnesota	10,012	6,124	51,686	28,500	592	96,914
Mississippi	12,170	1,947	24,797	12,698	513	52,126
Missouri	-	3,792	24,370	27,300	-	55,462
Montana	7,498	1,339	13,585	-	65	22,487
Nebraska	-	1,666	11,821	9,080	536	23,103
Nevada	-	1,522	11,136	17,026	-	29,685
New Hampshire	27,631	950	3,895	-	56	32,532
New Jersey	-	10,290	54,904	54,700	2,517	122,411
New Mexico	-	1,293	6,948	10,892	9	19,142
New York	-	34,561	149,689	228,760	758	413,767
North Carolina	19,281	1,072	100,579	20,670	843	142,444
North Dakota	-	1,701	6,436	3,500	29	11,666
Ohio	91,210	11,811	73,490	62,770	372	239,654
Oklahoma	-	1,571	36,719	3,977	210	42,478
Oregon	52,306	1,184	8,078	-	137	61,705
Pennsylvania	54,208	8,416	110,319	76,740	2,566	252,250
Rhode Island	-	1,109	7,853	10,960	90	20,012
South Carolina	-	1,831	71,352	18,553	9,693	101,430
South Dakota	-	1,270	7,293	4,714	59	13,335
Tennessee	-	8,014	35,749	28,691	45,519	117,974
Texas	-	11,821	104,138	180,114	985	297,058
Utah	12,064	263	1,990	9,066	271	23,654
Vermont	918	621	12,342	2,132	29	16,042
Virginia	34,752	2,590	34,041	21,690	36,734	129,808
Washington	31,874	3,316	11,726	104,795	962	152,674
West Virginia	20,408	1,740	5,570	12,177	1,245	41,141
Wisconsin	-	3,585	42,291	45,000	2	90,878
Wyoming	3,472	410	1,467	2,600	21	7,970
GRAND TOTAL	**$566,499**	**$259,061**	**$2,138,339**	**$1,876,839**	**$131,177**	**$4,971,915**

NOTE: Due to rounding, items may not add to totals.

[a]The residual of state and local gross sales after deducting costs of goods sold, operating costs, and excise and sales taxes from gross receipts.

[b]Includes "occupational" taxes when specified as a percentage of gross sales.

TABLE 11

State and Local Collections[a] by Beverage Type, 1978

($1,000's)

STATE	Distilled Spirits		Wine		Beer	
	State	Local	State	Local	State	Local
Alabama	$ 62,548	$ 3,013	$ 8,278	$ 265	$ 43,533	$ 3,676
Alaska	5,242	-	654	-	2,719	-
Arizona	20,118	2,605	3,913	559	18,226	4,092
Arkansas	12,981	163	1,295	16	12,883	219
California	218,625	24,900	36,987	8,160	134,587	26,940
Colorado	25,581	7,770	3,976	1,614	16,379	8,156
Connecticut	39,644	-	6,250	-	24,351	-
Delaware	3,526	-	404	-	1,046	-
District of Columbia	16,810	-	2,450	-	5,260	-
Florida	148,758	-	39,174	-	150,459	-
Georgia	51,382	31,859	10,016	3,280	51,781	31,792
Hawaii	10,702	856	2,464	197	11,722	937
Idaho	11,007	251	2,990	55	5,486	476
Illinois	87,342	30,239	12,640	4,475	60,527	23,008
Indiana	34,629	-	3,997	-	33,272	-
Iowa	45,739	-	4,195	-	18,232	-
Kansas	11,049	111	961	12	14,106	194
Kentucky	20,166	3,709	1,554	59	14,477	1,004
Louisiana	28,542	6,073	2,623	912	38,840	12,206
Maine	19,066	-	3,682	-	8,999	-
Maryland	34,845	7,860	5,660	227	26,819	1,722
Massachusetts	65,452	2,118	10,036	433	25,298	2,374
Michigan	118,956	-	20,407	-	87,211	-
Minnesota	51,984	8,889	4,461	1,113	24,678	5,789
Mississippi	27,763	59	1,982	4	22,236	80
Missouri	25,195	2,087	3,118	323	21,270	3,469
Montana	16,636	82	1,966	10	3,652	142
Nebraska	9,553	1,044	1,207	132	9,404	1,764
Nevada	17,024	2,234	2,246	330	6,483	1,369
New Hampshire	25,001	-	3,151	-	4,381	-
New Jersey	69,761	4,287	11,475	1,027	31,297	4,564
New Mexico	7,143	337	1,706	72	9,296	588
New York	214,819	43,360	19,934	10,006	80,914	44,734
North Carolina	63,532	799	9,434	660	62,979	5,039
North Dakota	5,191	645	499	57	4,476	798
Ohio	147,702	1,800	8,875	315	77,736	3,225
Oklahoma	20,444	1,341	2,074	143	18,181	295
Oregon	40,235	-	16,647	-	4,823	-
Pennsylvania	150,351	-	27,378	-	74,521	-
Rhode Island	9,692	422	2,339	115	6,926	518
South Carolina	44,205	-	4,235	-	52,989	-
South Dakota	6,045	693	611	72	5,119	796
Tennessee	41,584	8,962	4,685	853	22,550	39,339
Texas	139,319	8,096	8,161	1,212	123,795	16,475
Utah	15,071	354	2,212	52	5,123	842
Vermont	10,398	79	1,416	15	4,057	78
Virginia	65,955	1,331	13,380	383	44,008	4,751
Washington	108,958	2,146	13,595	595	24,660	2,720
West Virginia	21,879	2,562	1,596	186	11,665	3,253
Wisconsin	48,925	1,356	4,206	189	34,244	1,958
Wyoming	5,275	161	566	17	1,728	222
GRAND TOTAL	**$2,502,347**	**$214,652**	**$357,766**	**$38,145**	**$1,599,403**	**$259,602**

NOTE: Due to rounding, items may not add to totals.

[a]Collections are classified by level of government according to legal authority to alter the rate or terminate imposition, rather than by actual collecting or receiving agency.

TABLE 12

Revenue Per Wine Gallon From Combined State and Local Collections By Beverage Type, 1978

License States	Distilled Spirits			Wine			Beer		
	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Wine Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Wine Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Wine Gallon
Alaska	1,220	$ 5,242	$4.30	1,034	$ 654	$ .63	9,269	$ 2,719	$ .29
Arizona	5,001	22,722	4.54	5,398	4,472	.83	71,132	22,318	.31
Arkansas	2,998	13,143	4.38	1,490	1,311	.88	36,564	13,102	.36
California	56,981	243,525	4.27	93,631	45,147	.48	557,154	161,527	.29
Colorado	7,336	33,351	4.55	7,633	5,590	.73	69,750	24,535	.35
Connecticut	7,292	39,644	5.44	7,312	6,250	.85	59,858	24,351	.41
Delaware	1,521	3,526	2.32	882	404	.46	13,588	1,046	.08
District of Columbia	4,062	16,810	4.13	3,963	2,450	.62	17,169	5,260	.31
Florida	24,186	148,758	6.15	18,481	39,174	2.12	236,029	150,459	.64
Georgia	10,919	83,241	7.62	5,587	13,296	2.38	98,681	83,573	.85
Hawaii	2,160	11,558	5.35	2,493	2,661	1.07	21,390	12,660	.59
Illinois	25,204	117,581	4.67	21,330	17,115	.80	269,509	83,535	.31
Indiana	7,825	34,629	4.42	5,036	3,997	.79	111,369	33,272	.30
Kansas	2,989	11,160	3.73	1,655	973	.59	47,352	14,300	.30
Kentucky	5,158	23,874	4.63	1,937	1,613	.83	60,192	15,481	.26
Louisiana	7,792	34,616	4.44	5,915	3,535	.60	89,779	51,045	.57
Maryland	10,979	42,705	3.89	7,842	5,887	.75	99,959	28,541	.29
Massachusetts	14,125	67,570	4.78	14,519	10,469	.72	143,302	27,672	.19
Minnesota	8,869	60,873	6.86	5,518	5,574	1.00	91,827	30,467	.33
Missouri	7,480	27,282	3.65	5,850	3,442	.59	112,787	24,739	.22
Nebraska	2,690	10,596	3.94	1,704	1,339	.79	41,092	11,168	.27
Nevada	4,611	19,257	4.18	3,401	2,576	.76	25,534	7,852	.31
New Jersey	15,649	74,048	4.73	18,759	12,502	.67	151,048	35,861	.24
New Mexico	2,178	7,480	3.43	2,272	1,778	.78	33,396	9,884	.30
New York	39,824	258,179	6.48	46,007	29,941	.65	371,329	125,648	.34
North Dakota	1,421	5,836	4.10	634	556	.88	15,928	5,274	.33
Oklahoma	4,577	21,785	4.76	2,436	2,217	.91	54,462	18,476	.34
Rhode Island	2,104	10,114	4.81	2,868	2,454	.86	23,411	7,444	.32
South Carolina	6,505	44,205	6.80	2,882	4,235	1.47	61,021	52,989	.87
South Dakota	1,375	6,737	4.90	714	683	.96	14,276	5,915	.41
Tennessee	5,989	50,545	8.44	2,826	5,538	1.96	87,522	61,889	.71
Texas	20,516	147,415	7.19	15,408	9,373	.61	378,873	140,270	.37
Wisconsin	11,276	50,281	4.46	7,914	4,395	.56	147,301	36,202	.25
License States	**332,812**	**$1,748,290**	**$5.25**	**325,331**	**$251,603**	**$ .77**	**3,621,853**	**$1,329,473**	**$ .37**

Control States	Distilled Spirits			Wine			Beer		
	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Wine Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Wine Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Wine Gallon
Alabama	6,149	$ 65,561	$10.66	2,644	$ 8,542	$3.23	63,316	$ 47,209	$ .75
Idaho	1,332	11,258	8.45	1,421	3,045	2.14	22,221	5,962	.27
Iowa	4,113	45,739	11.12	1,871	4,195	2.24	71,642	18,232	.25
Maine	2,256	19,066	8.45	1,779	3,682	2.07	24,776	8,999	.36
Michigan	18,223	118,956	6.53	15,082	20,407	1.35	226,062	87,211	.39
Mississippi	4,001	27,822	6.95	1,445	1,987	1.38	46,428	22,316	.48
Montana	1,623	16,718	10.30	962	1,976	2.05	24,814	3,794	.15
New Hampshire	4,881	25,001	5.12	2,865	3,151	1.10	30,136	4,381	.15
North Carolina	9,088	64,332	7.08	7,092	10,095	1.42	105,418	68,018	.65
Ohio	14,937	149,502	10.01	13,013	9,190	.71	242,290	80,961	.33
Oregon	4,608	40,235	8.73	7,119	16,647	2.34	57,844	4,823	.08
Pennsylvania	16,979	150,351	8.86	15,472	27,378	1.77	285,731	74,521	.26
Utah	1,385	15,425	11.14	989	2,264	2.29	19,973	5,965	.30
Vermont	1,468	10,477	7.14	1,378	1,431	1.04	12,774	4,134	.32
Virginia	9,010	67,286	7.47	6.677	13,763	2.06	110,713	48,759	.44
Washington	8,252	111,105	13.46	11,120	14,190	1.28	92,335	27,379	.30
West Virginia	2,784	24,441	8.78	1,004	1,782	1.77	31,185	14,917	.48
Wyoming	1,080	5,437	5.03	563	583	1.04	13,192	1,950	.18
Control States	**112,169**	**$ 968,709**	**$ 8.64**	**92,496**	**$144,308**	**$1.56**	**1,480,850**	**$ 529,532**	**$ .36**
ALL STATES	**444,981**	**$2,716,999**	**$ 6.11**	**417,827**	**$395,912**	**$ .95**	**5,102,703**	**$1,859,005**	**$ .36**

NOTE: In all instances, consumption figures are for Calendar 1978. Many of the revenue estimates are for fiscal 1978. Due to rounding, items may not add to totals.

TABLE 13

State and Local Collections[a] by Revenue Source and State, 1978

($1,000's)

License States	Store Profits		License Fees		Excise Taxes		Sales Taxes[b]		Other Revenues[c]		Total	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alaska	$ -	$ -	$ 1,006	$ -	$ 7,610	$ -	$ -	$ -	$ -	$ -	$ 8,616	$ -
Arizona	-	-	2,161	1,055	20,096	-	20,000	6,200	-	-	42,257	7,255
Arkansas	-	-	795	397	15,636	-	6,455	-	4,273	-	27,159	397
California	-	-	23,274	-	138,272	-	228,000	60,000	654	-	390,199	60,000
Colorado	-	-	2,011	-	23,962	-	19,965	17,539	-	-	45,937	17,539
Connecticut	-	-	5,479	-	25,166	-	39,600	-	-	-	70,245	-
Delaware	-	-	391	-	4,539	-	-	-	47	-	4,977	-
District of Columbia	-	-	1,148	-	10,155	-	13,218	-	-	-	24,521	-
Florida	-	-	13,181	-	248,932	-	76,000	-	278	-	338,391	-
Georgia	-	-	988	16,539	87,416	50,392	24,574	-	202	-	113,180	66,931
Hawaii	-	-	*	1,990	18,712	-	6,162	-	14	-	24,888	1,990
Illinois	-	-	1,137	14,141	76,372	22,780	83,000	20,800	-	-	160,509	57,722
Indiana	-	-	5,610	-	31,888	-	34,400	-	-	-	71,897	-
Kansas	-	-	805	165	16,261	-	8,970	152	80	-	26,116	317
Kentucky	-	-	1,298	1,842	15,608	-	16,900	-	2,391	2,929	36,197	4,772
Louisiana	-	-	1,914	1,505	48,190	-	19,900	13,200	1	4,486	70,005	19,191
Maryland	-	6,256	243	3,441	28,060	-	39,000	-	21	111	67,325	9,809
Massachusetts	-	-	524	4,925	79,154	-	21,013	-	94	-	100,786	4,925
Minnesota	-	10,012	345	5,779	51,686	-	28,500	-	592	-	81,123	15,791
Missouri	-	-	1,712	2,080	24,370	-	23,500	3,800	-	-	49,582	5,880
Nebraska	-	-	146	1,520	11,821	-	8,100	980	96	440	20,163	2,940
Nevada	-	-	21	1,501	11,136	-	14,594	2,432	-	-	25,752	3,933
New Jersey	-	-	1,826	8,463	54,904	-	54,700	-	1,102	1,415	112,533	9,878
New Mexico	-	-	331	961	6,948	-	10,857	36	9	-	18,145	997
New York	-	-	34,561	-	149,689	-	130,660	98,100	758	-	315,667	98,100
North Dakota	-	-	201	1,500	6,436	-	3,500	-	29	-	10,166	1,500
Oklahoma	-	-	1,359	212	36,719	-	2,410	1,566	210	-	40,699	1,779
Rhode Island	-	-	54	1,055	7,853	-	10,960	-	90	-	18,957	1,055
South Carolina	-	-	1,831	-	71,352	-	18,553	-	9,693	-	101,430	-
South Dakota	-	-	124	1,146	7,293	-	4,300	414	59	-	11,775	1,560
Tennessee	-	-	907	7,108	35,749	-	21,991	6,700	10,173	35,346	68,820	49,153
Texas	-	-	9,268	2,553	104,138	-	157,214	22,900	655	330	271,275	25,783
Wisconsin	-	-	82	3,503	42,291	-	45,000	-	2	-	87,375	3,503
License States	$ -	$16,268	$114,734	$83,384	$1,518,412	$73,172	$1,191,996	$254,819	$31,524	$45,056	$2,856,666	$472,700

Control States	Store Profits		License Fees		Excise Taxes		Sales Taxes[b]		Other Revenues[c]		Total	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alabama	$ 55,328	$ -	$ 236	$ 6,786	$ 35,450	$ -	$ 19,888	$ -	$ 3,457	$ 168	$ 114,359	$ 6,953
Idaho	12,020	-	633	781	3,917	-	2,710	-	203	-	19,483	781
Iowa	34,731	-	5,080	-	9,498	-	12,588	-	6,269	-	68,166	-
Maine	19,079	-	1,204	-	6,702	-	4,600	-	162	-	31,747	-
Michigan	61,280	-	10,563	-	89,309	-	64,900	-	521	-	226,574	-
Mississippi	12,170	-	1,947	-	24,797	-	12,698	-	369	144	51,982	144
Montana	7,498	-	1,106	233	13,585	-	-	-	65	-	22,254	233
New Hampshire	27,631	-	950	-	3,895	-	-	-	56	-	32,532	-
North Carolina	19,281	-	587	485	100,579	-	15,500	5,170	-	843	135,946	6,498
Ohio	91,210	-	11,811	-	73,490	-	57,430	5,340	372	-	234,314	5,340
Oregon	52,306	-	1,184	-	8,078	-	-	-	137	-	61,705	-
Pennsylvania	54,208	-	8,416	-	110,319	-	76,740	-	2,566	-	252,250	-
Utah	12,064	-	128	135	1,990	-	8,168	898	56	215	22,406	1,248
Vermont	918	-	450	171	12,342	-	2,132	-	29	-	15,870	171
Virginia	34,752	-	1,514	1,076	34,041	-	16,300	5,390	36,735	-	123,342	6,466
Washington	31,874	-	3,316	-	11,726	-	99,334	5,461	962	-	147,213	5,461
West Virginia	20,408	-	1,740	-	5,570	-	6,176	6,001	1,245	-	35,140	6,001
Wyoming	3,472	-	9	401	1,467	-	2,600	-	21	-	7,570	401
Control States	**$550,231**	**$ -**	**$ 50,874**	**$10,068**	**$ 546,755**	**$ -**	**$ 401,764**	**$ 28,260**	**$53,226**	**$ 1,370**	**$1,602,850**	**$ 39,699**
ALL STATES	**$550,231**	**$16,268**	**$165,608**	**$93,452**	**$2,065,167**	**$73,172**	**$1,593,760**	**$293,079**	**$84,750**	**$46,427**	**$4,459,516**	**$512,399**

NOTE: Due to rounding, items may not add to totals.

[a]Level of government is defined by legal authority to alter the tax rate or terminate imposition; rather than by actual collecting or receiving agency.

[b]Includes "occupational" taxes when specified as a percentage of gross sales.

[c]Includes other taxes, miscellaneous income.

*Less than $500.

TABLE 14

Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1978

State	Distilled Spirits		Wine		Beer	
	Wine Gallons Per Capita	Rank	Wine Gallons Per Capita	Rank	Wine Gallons Per Capita	Rank
Alabama	1.64	36	.71	44	16.92	47
Alaska	3.03	4	2.57	12	23.00	28
Arizona	2.12	25	2.29	16	30.22	51
Arkansas	1.37	49	.68	46	16.73	49
California	2.56	10	4.20	3	24.99	15
Colorado	2.75	7	2.86	8	26.12	11
Connecticut	2.35	15	2.36	15	19.32	42
Delaware	2.61	9	1.51	25	23.31	26
District of Columbia	6.03	2	5.88	1	25.47	12
Florida	2.81	6	2.15	17	27.46	8
Georgia	2.15	23	1.10	36	19.41	41
Hawaii	2.41	14	2.78	10	23.85	24
Idaho	1.52	41	1.62	24	25.31	13
Illinois	2.24	18	1.90	18	23.97	23
Indiana	1.46	44	.94	41	20.72	36
Iowa	1.42	46	.65	48	24.74	17
Kansas	1.27	50	.70	45	20.17	39
Kentucky	1.47	43	.55	50	17.21	46
Louisiana	1.96	30	1.49	26	22.64	31
Maine	2.07	26	1.63	23	22.71	30
Maryland	2.65	8	1.89	19	24.13	22
Massachusetts	2.45	12	2.51	14	24.82	16
Michigan	1.98	29	1.64	22	24.60	18
Minnesota	2.21	20	1.38	27	22.91	29
Mississippi	1.66	35	.60	49	19.31	43
Missouri	1.54	40	1.20	34	23.21	27
Montana	2.07	27	1.23	32	31.61	3
Nebraska	1.72	34	1.09	37	26.26	9
Nevada	6.99	1	5.15	2	38.69	1
New Hampshire	5.60	3	3.29	4	34.60	2
New Jersey	2.14	24	2.56	13	26.62	38
New Mexico	1.80	32	1.87	20	27.55	7
New York	2.24	17	2.59	11	20.92	34
North Carolina	1.63	37	1.27	31	18.90	45
North Dakota	2.18	22	.97	40	24.43	20
Ohio	1.39	47	1.21	33	22.54	32
Oklahoma	1.59	38	.85	42	18.91	44
Oregon	1.89	31	2.91	7	23.67	25
Pennsylvania	1.44	45	1.32	29	24.32	21
Rhode Island	2.25	16	3.07	5	25.04	14
South Carolina	2.23	19	.99	39	20.91	35
South Dakota	1.99	28	1.03	38	20.69	37
Tennessee	1.37	48	.65	47	20.09	40
Texas	1.58	39	1.18	35	29.11	6
Utah	1.06	51	.76	43	15.28	50
Vermont	3.01	5	2.83	9	26.23	10
Virginia	1.75	33	1.30	30	21.51	33
Washington	2.19	21	2.95	6	24.47	19
West Virginia	1.50	42	.54	51	16.77	48
Wisconsin	2.41	13	1.69	21	31.48	4
Wyoming	2.55	11	1.33	28	31.11	5
U.S. AVERAGE	**2.04**		**1.92**		**23.40**	

NOTE: In all instances, gallons per capita figures are computed from consumption figures for Calendar 1978 and from population figures, estimated as of July 1, 1978, U.S. Bureau of Census.

Part IV

State and Local Revenues by State
1978 and 1977 Detailed Data

The following pages provide details on taxes and revenues for the different states.

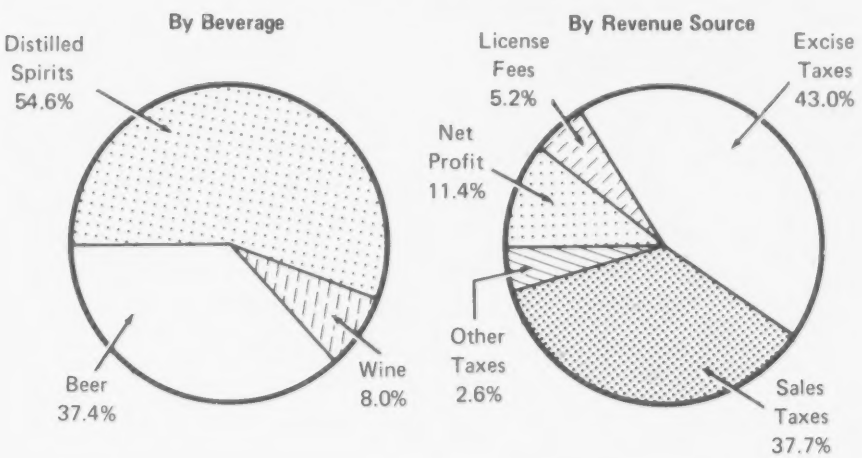
The average state excise tax on distilled spirits levied in license states was $2.70 per wine gallon in 1978 (in addition to the Federal excise tax of $10.50 per proof gallon). Additional levies (sales taxes, license fees, state store profits, etc.) in both license and control states more than doubled combined state and local revenues per wine gallon of distilled spirits to $6.10 per wine gallon or $1.22 per average fifth.

Combined state, local, and Federal distilled spirits' taxes totaled $2.95 per fifth sold for off-premise consumption or 51.3% of the cost. Wine and beer taxes at the state and local levels also escalated the cost to consumers for these beverages.

The two pie charts shown below illustrate the average proportions of revenues obtained by state and local governments by source and beverage type.

Figure 6

Combined State and Local Collections, 1978



ALABAMA

Method of Control
STATE MONOPOLY: Licenses are issued for on-premises consumption in half-pint and miniature sizes by State Board.

General Sales Tax
GROSS RECEIPTS TAX: 4% of gross receipts including alcoholic beverages when sold at retail by the State, for education.

Local Collections
COUNTIES set license fees for retail beer dispensers; COUNTIES AND MUNICIPALITIES may set "reasonable" additional fees for hotels, restaurants, and clubs licensed by the State, provided that no county may set a fee in excess of the State fee.

Allocation of Revenues
STATE SALES PROFITS AND 10% TAX ON NET SALES BY BOARD: First $2,000,000, 50% to State Gen. Fund, 19% to Dept. of Pensions & Security, 10% to general funds of the 67 counties, 1% to Public Health Fund of the 67 counties, 20% to municipalities where state stores located, in proportion which net profits of state stores in each municipality bear to net profits of all state stores; next $200,000 to all incorporated cities and towns according to population; excess over $2,200,000, on population basis, 10% to all counties, 16-2/3% to all incorporated cities and towns, 3-1/3% to incorporated cities and towns having one or more state stores, amounts received by cities and towns to be available for general purposes; 10% to Dept. of Pensions & Security; 60% to State Gen. Fund. Second additional tax of 10% on spirits and wine sold by state stores to old age assistance. Third additional tax of 10% on spirits and wine sold by state stores equally to old age assistance and Mental Health Fund. Effective 10/1/69 5% tax on spirits and wine sold by state stores, to State General Fund. STATE LICENSE FEES: Distillers or hotels, clubs, restaurants, and public service companies selling spirits, wine and beer for on-premises consumption, to State Gen. Fund; manufacturers of wine or beer, public service companies selling wine and beer, wholesalers and distributors of beer, including filing fees for such licenses and all permit fees, to State Gen. Fund. STATE TAX ON BEER: 40% to Special Educational Fund, 20% to Old Age Assistance, 10% divided equally among 67 counties, 30% less cost of collection to State General Fund. COUNTY LICENSE FEES: Hotels, restaurants, clubs or hotel beer dispensers to counties levying them. MUNICIPAL LICENSE FEES: Retained locally.

Alabama Alcoholic Beverage Control Board

Fiscal Year Ending September 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 55,328**	**$ 51,183[r]**	**8.1%**
Gross Sales[a]		159,940	147,988	8.1
Discounts		83	94	−11.9
Net sales		159,857	147,895	8.1
Cost of Goods		92,303	85,810	7.6
Gross Profit		67,554	62,085	8.8
Cost of Operation		12,226	10,128	12.1
License Fees		**$ 236**	**$ 225**	**4.7%**
Excise Taxes		**$ 35,450**	**$ 34,489**	**2.8%**
Beer	$.05/12 oz.	32,682	32,059	1.9
Wine[b]	35%	2,768	2,430	13.9
Sales Taxes	**4%**	**$ 19,888**	**$ 18,330**	**8.5%**
Other Taxes		**$ 3,457**	**$ 3,199**	**8.1%**
Distillers Privilege Tax[c]	3%	2,592	2,356	10.0
Miscellaneous Income		865	843	2.6
State Total		**$114,359**	**$107,426[r]**	**6.5%**
Local Taxes		**$ 6,953**	**$ 6,795**	**2.3%**
County License Fees		936	395	10.2
Municipal Lic. Fees & Taxes		6,350	6,250	1.6
County Beer Distillers Privilege Tax		168	149	12.3
State & Local Total		**$121,312**	**$114,220[r]**	**6.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes 35% tax on delivered cost.
[b]Levied on wholesale price of bulk or bottled wines not sold through the ABC.
[c]Collected by the State Department of Revenue.
[r]Revised.

Alaska Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 1,006	$ 949	6.0%
Excise Taxes		$ 7,610	$ 7,909	−3.8%
Distilled Spirits	$4.00/gal.	4,735	5,037	−6.0
Wine	$ .60/gal.	569	561	1.4
Beer	$ .25/gal.	2,306	2,311	−0.2
Sales Taxes		$ 0	$ 0	—%
Other Taxes		$ 0	$ 0	—%
State Total		$ 8,616	$ 8,858	−2.7%
Local Taxes		$ 0	$ 0	—%
State and Local Total		$ 8,616	$ 8,858	−2.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

Method of Control

LICENSE: State and City Participation.

Allocation of Revenues

LICENSE FEES: To General Fund; all funds from licenses, excluding wholesale license fees within incorporated cities are refunded to such cities. EXCISE TAXES: To State Commissioner of Revenue for deposit into the State General Fund.

ARIZONA

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
RETAIL SALES TAX (Occupational Tax): 4% of gross proceeds of the sale of tangible personal property, including alcoholic beverages.

Local Collections
INCORPORATED CITIES AND TOWNS are empowered to license and tax the manufacture, sale, possession, and disposal, but not wholesaling of alcoholic beverages by State licensees.

Allocation of Revenues
STATE LICENSE FEES: Club permit fees to Arizona Department of Mental Retardation; one-third of all other fees to counties in which licensed premises situated; remainder to General Fund. STATE EXCISE TAXES: To public unemployment and welfare relief fund. STATE SALES TAX: To General Fund. MUNICIPAL LICENSE FEES: Retained locally.

Arizona Department of Liquor Licenses and Control
and the
Arizona Department of Revenue
Luxury Tax Division

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 2,161	$ 2,217	– 2.5%
Excise Taxes		$ 20,096	$ 18,458	8.9%
Spirits	$2.50/gal.	12,162	11,197	8.6
Wine 24% or less	$ .42/gal.	2,207[a]	1,962[a]	12.5
Wine over 24%	$2.50/gal.			
Beer	$ .08/gal.	5,723	5,292	8.1
Malt Extracts	$ .15/lb.	4	7	–40.1
Sales Taxes[b]	4%	$ 20,000	$ 18,000	11.1%
Other Taxes		$ 0	$ 0	–%
State Total		$ 42,257	$ 38,675	9.3%
Local Taxes		$ 7,255	$ 6,488[r]	11.8%
License Fees:				
Phoenix[c]		758	715	6.0
Tucson[c]		298	373	–20.1
Local Sales Tax[b]	1%, 2%	6,200	5,400[r]	14.8
State and Local Total		$ 49,512	$ 45,162[r]	9.6%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wine.
[b]Estimated.
[c]Fiscal year ending June 30.
[r]Revised.

Arkansas Department of Finance and Administration

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 795	$ 766	3.8%
Excise Taxes		$15,636	$ 14,534	7.6%
Spirits	$2.50/gal.	6,889	6,349	8.5
Wine	$ .75/gal.	716	632	13.3
Beer 3.2% or less	$5.00/bbl.	—	—	—
Beer 3.2%-5%	$7.50/bbl.	7,969	7,529[a]	5.8
Malt Liquor	$ .20/gal.	41	—	—
Native Brandy	$1.00/gal.	—	—	—
Native Wine	$ .05/gal.	23	24	– 5.3
Sales Taxes[b]	3%	$ 6,455	$ 5,299	21.8%
Other Taxes		$ 4,273	$ 3,898	9.6%
Mixed Drink Tax[b]	10%	1,647	1,489	10.6
Wine and Spirits Excise	3%	2,132	1,957	8.9
Wine Enforcement	$ .05/case	28	26	7.1
Spirits Enforcement	$ .20/case	200	175	14.4
Beer Enforcement	$ .25/bbl.	266	251	5.8
Miscellaneous Income		0	0	—
State Total		$27,159	$ 24,497	10.9%
Local Taxes				
Local License Fees		$ 397	$ 316	25.8%
State and Local Total		$27,556	$ 24,813	11.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Includes all beer over 3.2%

[b]Gross receipts tax.

Method of Control

PERMIT (LICENSE): State, County and Municipal participation.

General Sales Tax

3% of proceeds from retail sales, including alcoholic beverages.

Local Collections

COUNTIES AND CITIES, within their respective limits, collect license fees from beer and light wine manufacturers, wholesalers and retailers previously licensed by the State; and MUNICIPAL CORPORATIONS may license the manufacture and sale of spirits, wine, and beer by holders of State permits, the fees not to exceed one-half the corresponding State fees. Local fees retained locally.

Allocation of Revenues

STATE EXCISE TAXES, LIQUOR AND WINE LICENSE FEES AND RETAIL BEER LICENSE FEES: To general revenue of State. ADDITIONAL TAX OF 20¢ PER CASE AND ONE-HALF OF RETAIL BEER LICENSE FEES: To alcoholic Beverage Control Fund for enforcement of Arkansas liquor control laws. SPECIAL 3% SALES TAX: To Public Institutions Fund. SPECIAL INSPECTION FEES: To Alcoholic Beverage Control Fund.

CALIFORNIA

Method of Control
LICENSE: Exclusive State Administration.

General Sales Tax
RETAIL SALES TAX (Occupational Tax) 4-3/4% of gross receipts of retailers from the sale of tangible personal property sold at retail, including alcohol beverages plus 1-1/4% collected by state which goes to cities and counties.

Allocation of Revenues
LICENSE FEES: 10% of annual fees and offers in compromise to State General Fund, remainder to cities and counties from which collected. 100% of original license fees on retail licenses and service charges to State General Fund. Excise and Sales Taxes to State General Fund.

California Department of Alcohol Beverage Control
and the
California State Board of Equalization

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees[a]		$ 23,274	$ 22,555	3.2%
Excise Taxes		$138,272	$129,996	6.4%
Spirits 100° or less	$2.00/gal.	114,075[b]	107,188[b]	6.4
Spirits over 100°	$4.00/gal.			
Wine 14% or less	$ .01/gal.	777	733	6.0
Wine over 14%	$ .02/gal.	197	216	−8.8
Champagne and Sparkling Wine	$ .30/gal.	1,751	1,556	12.5
Beer	$1.24/bbl.	21,472	20,303	5.8
Sales Taxes	4¾%	$228,000	$204,250	11.6%
Other Taxes				
Miscellaneous Income		$ 654	$ 451	45.0%
State Total		$390,199	$357,252	9.2%
Local Taxes				
Local Sales Tax	1¼%	$ 60,000	$ 53,750	11.6%
State and Local Total		$450,199	$411,002	9.5%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Fiscal year; includes 10% surcharge, effective 1/1/78.
[b]Breakdown not available; figure represents all spirits.

Colorado Department of Revenue

COLORADO

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 2,011	$ 1,921	4.7%
Excise Taxes		$ 23,962	$ 19,839	20.8%
Spirits	$2.16/gal.	15,846	13,142	20.6
Wine over 14%	$ .36/gal.	268	259	3.6
Wine 14% or less	$ .24/gal.	1,686	1,221	38.1
Beer	$ .08/gal.	6,161	5,216	18.1
Native Wine 14% or less[a]	$ .02/gal.	—	—	—
Native Wine over 14%[a]	$ .04/gal.	—	—	—
Sales Taxes[b]		$ 19,965	$17,543	13.8%
Other Taxes		0	$ 0	—%
State Total		$ 45,937	$ 39,302	16.9%
Local Taxes				
Local Sales Tax[c]		$ 17,539	$ 15,363	14.2%
State and Local Total		$ 63,476	$ 54,665	16.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]New tax, effective 7/1/77 — 1/1/83, in lieu of the gallonage tax on wine.

[b]General retail; estimated.

[c]Estimate.

Method of Control

LICENSE: State, County and Municipal Participation.

Local Collections

CITIES, TOWNS, AND COUNTIES are required to collect license fees from all classes of State-licensed retailers.

Allocation of Revenues

STATE LICENSE FEES AND EXCISE TAXES: 85% to Old Age Pension Fund, and 15% to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: 85% to Old Age Pension Fund; 15% to respective city and county general funds.

CONNECTICUT

Method of Control
PERMIT (LICENSE): Exclusive State Administration.

General Sales Tax
7% of retail sales including alcohol beverages.

Allocation of Revenues
LICENSE FEES: to State General Fund.
EXCISE TAXES: to State General Fund.

Connecticut Tax Department
and the
Liquor Control Commission

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees[a]		$ 5,479	$ 5,374	1.9%
Excise Taxes		$ 25,166	$ 24,793	1.5%
Spirits and Alcohol	$2.50/gal.	18,231	18,237	—
Wine over 21%	$ .625/gal.	232	213	8.9
Wine 21% or less	$ .25/gal.	1,735	1,581	9.7
Beer	$2.50/bbl.	4,967	4,762	4.3
Sales Taxes[b]	7%	$ 39,600	$ 34,800[r]	13.8%
Other Taxes		$ 0	$ 0	—%
State Total		$ 70,245	$ 64,967[r]	8.1%
Local Taxes		$ 0	$ 0	—%
State and Local Total		$ 70,245	$ 64,967[r]	8.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Fiscal year ending June 30.
[b]Estimated.
[r]Revised.

Delaware Department of Finance

DELAWARE

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 391**	**$ 399**	**– 2.0%**
Excise Taxes		**$ 4,539**	**$ 4,456**	**1.9%**
Spirits over 25%	$2.25/gal.	3,255	3,189	2.1
Spirits 25% or less	$1.50/gal.	76	76	– 0.4
Wine	$ .40/gal.	378	362	4.4
Beer	$2.00/bbl.	859	865	– 0.6
Credits		–29	–36	–19.4
Sales Taxes		**$ 0**	**$ 0**	**—%**
Other Taxes		**$ 47**	**$ 52**	**–10.0%**
Service Charges		35	33	8.5
Fines/Court Costs		12	20	–40.6
State Total		**$ 4,977**	**$ 4,907**	**1.4%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$ 4,977**	**$ 4,907**	**1.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

Method of Control

LICENSE: Exclusive State Administration

NOTE: The Delaware Liquor Control Act provides the mechanism for State-wide control either by a license system or a monopoly system, or a combination of both, at the discretion of the Delaware Alcoholic Beverage Control Commission.

Allocation of Revenues

LICENSE FEES AND EXCISE TAXES: To State General Fund

DISTRICT OF COLUMBIA

Method of Control
LICENSE.

General Sales Tax
6% general sales tax on package sales of alcohol beverages and 8% general sales tax on on-premise sales of alcohol beverages.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES (All receipts): To treasury of United States for general District purposes, except that 6% of all license fees appropriated for treatment and rehabilitation of alcoholics.

District of Columbia Department of Finance and Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 1,148	$ 998	15.0%
Excise Taxes		$ 10,155	$ 10,682	−4.9%
Spirits[a]	$2.00-$1.50/gal.	8,162	8,731	−6.5
Wine 14% or less	$ .15/gal.	434	413	5.2
Wine over 14%	$ .33/gal.	234	241	−2.9
Champagne and Sparkling Wine	$ .45/gal.	101	95	7.2
Beer	$2.25/bbl.	1,223	1,202	1.7
Sales Taxes[b]	6%, 8%	$ 13,218	$ 13,600	−2.8%
Other Taxes		$ 0	$ 0	—%
State Total		$ 24,521	$ 25,281	−3.0%
Local Taxes		$ 0	$ 0	—%
State and Local Total		$ 24,521	$ 25,281	−3.0%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]New rate effective April 15, 1978.
[b]Estimated. Differential rate effective July 1, 1976: 6% off-premise sale; 8% on-premise.

Florida Department of Business Regulation
Division of Beverage

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 13,181**	**$ 11,980**	**10.0%**
Excise Taxes[a]		**$248,932**	**$200,258**	**24.3%**
Spirits under 14% (Imp.)	$1.15 -$1.75 /gal.	528	255	107.1
Spirits 14%-48% (Imp.)	$3.75 -$4.75 /gal.	105,531	91,983	14.7
Spirits 14%-48% (Dom.)	$1.885-$2.39 /gal.	2,244	1,768	27.0
Spirits over 48% (Imp.)	$7.52 -$9.53 /gal.	272	190	43.1
Spirits over 48% (Dom.)	$3.75 -$4.75 /gal.	16	11	48.5
Wine under 14% (Imp.)	$1.15 -$1.75 /gal.	26,292	16,766	56.8
Wine under 14% (Dom.)	$ .575-$ .875/gal.	17	9	80.5
Wine 14% & over (Imp.)	$1.60 -$2.43 /gal.	3,315	2,852	16.2
Wine 14% & over (Dom.)	$ .80 -$1.22 /gal.	65	52	27.1
Champagne & Sparkling Wine (Imp.)	$2.30 -$3.50 /gal.	3,401	2,320	46.6
Champagne & Sparkling Wine (Dom.)	$1.07 -$2.63 /gal.	0	0	—
Beer	$ .32 -$ .40 /gal.	107,250	84,052	27.6
Sales Taxes[b]	**4%**	**$ 76,000**	**$ 67,000**[r]	**13.4%**
Other Taxes				
Miscellaneous Income		**$ 278**	**$ 206**	**34.8%**
State Total		**$338,391**	**$279,444**[r]	**21.1%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$338,391**	**$279,444**[r]	**21.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]New rates effective July 1, 1977.

[b]Estimated.

[r]Revised.

FLORIDA

Method of Control

LICENSE: State and County Participation

General Sales Tax

OCCUPATIONAL RETAIL SALES TAX: 4% of gross receipts, including alcoholic beverages.

Local Collections

License fees based on population per county are collected by the Department of Business Regulation, Division of Beverage. 24% of the license tax is returned to the County and 38% to the Incorporated Cities and Towns.

Allocation of Revenues

STATE LICENSE FEES AND TAXES: To General Revenue Fund. County and City fee disbursed as Local Collections.

GEORGIA

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
3% of retail sales including alcoholic beverages. 1% local option sales tax.

Local Collections
COUNTY OR MUNICIPAL LICENSES must be obtained by applicants before they will be qualified to receive State Licenses for whiskey, beer or wine.

Allocation of Revenues
ALL STATE LIQUOR REVENUE to State General Fund. BEER AND WINE REVENUES to support of public schools except an amount not to exceed 3% for enforcement. COUNTY AND MUNICIPAL LICENSE FEES retained locally.

Georgia Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 988**	**$ 737**	**34.0%**
Excise Taxes		**$ 87,416**	**$ 76,093**	**14.9%**
Spirits (Dom.)	$ 1.875/gal.	3,115	2,080	49.8
Spirits (Imp.)	$ 3.75/gal.	35,952	33,227	8.2
Alcohol (Dom.)	$ 2.625/gal.	8	9	−8.0
Alcohol (Imp.)	$ 5.25/gal.	105	12	768.9
Wine under 14% (Dom.)	$ .40/gal	5	12	−53.3
Wine under 14% (Imp.)	$ 1.50/gal.	6,401	6,548	−2.2
Wine 14% and over (Dom.)	$ 1.00/gal.	127	136	−6.5
Wine 14% and over (Imp.)	$ 2.50/gal.	2,037	531	283.6
Beer	$10.00/bbl.; $ .045/12oz.	39,665	33,539	18.3
Sales Taxes[a]	3%	**$ 24,574**	**$ 21,831[r]**	**12.6%**
Other Taxes				
Miscellaneous Income		**$ 202**	**$ 105**	**91.9%**
State Total		**$113,180**	**$ 98,767[r]**	**14.6%**
Local Taxes		**$ 66,931**	**$ 57,857**	**15.7%**
License Fees[a]		16,539	15,910	4.0
Excise Taxes		50,392	41,947	20.1
State and Local Total		**$180,110**	**$156,624[r]**	**15.0%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Estimated.
[r]Revised.

Hawaii Department of Taxation

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ –[a]	$ –[a]	– %
Excise Taxes				
Wholesale Ad Valorem	20%	$ 18,712	$ 17,246	8.5%
Sales Taxes[b]		$ 6,162	$ 5,679	8.5%
Retail Tax	4%	5,694	5,248	8.5
Wholesale Tax	.5%	468	431	8.5
Other Taxes		$ 14	$ 22	–35.6%
Penalties and Interest				
State Total		$ 24,888	$ 22,947	8.5%
Local Taxes				
Local License Fees:[c]		$ 1,990	$ 1,828	8.9%
County of Maui		317	276	15.1
County & City of Honolulu		1,251	1,158	8.1
County of Hawaii		291	275	5.6
County of Kauai		131	120	9.6
State and Local Total		$ 26,878	$ 24,775	8.5%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Less than $500.

[b]Gross receipts; estimated.

[c]Fiscal year ending June 30.

Method of Control

LICENSE: State and county participation. Permits are issued by the Department of Taxation only to establishments that have been licensed by a county liquor commission.

General Sales Tax

RETAILERS' TAX (Gross income): 4% of gross receipts including alcoholic beverages. WHOLESALERS' TAX (Gross income): 1/2 of 1% gross receipts including alcoholic beverages.

Local Collections

COUNTIES issue all licenses and collect license fees.

Allocation of Revenues

OTHER TAXES: To State Treasury. LICENSE FEES: To county general funds.

IDAHO

Method of Control
STATE MONOPOLY: Licensed sale for on-premises consumption. State, county and municipal participation.

Local Collections
COUNTIES AND MUNICIPALITIES may collect license fees from beer retailers.

Allocation of Revenues
MANDATORY INCREASE of 1% in price of liquor sold by State dispensaries credited to Liquor Law Enforcement Fund.

SURTAX: State License Fees and Excise Taxes to State Treasurer as custodian for liquor fund to be distributed after deducting current obligations of dispensary and a cash reserve of $50,000 as follows: 50% to counties in proportion to population provided, however, that 50% of all money apportioned to a county embracing any part of junior college district shall be paid to treasurer of said district; 7-1/2% to incorporated and specially chartered cities of the state according to population; $400,000 to permanent building fund; $1,000,000 to incorporated and specially chartered cities according to population at such time determined by superintendent; $120,000 to state law enforcement planning commission; $400,000 to counties according to formula; $650,000 to state welfare fund and remainder to public school income fund. ALL MONEYS collected under Sale-by-Drink Act to State General Fund. STATE BEER LICENSE FEES AND PER BARREL TAX: To State General Fund; COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Idaho State Liquor Dispensary
and the
Idaho State Tax Commission
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		$ 12,020	$ 10,680[r]	12.5%
Gross Sales[a]		36,696	33,147	10.7
Discounts		42	39	9.6
Net Sales		36,653	33,109	10.7
Cost of Goods		20,713	18,739	10.5
Gross Profit		15,941	14,370	10.9
Cost of Operation		3,920	3,689[r]	6.3
License Fees[b]		$ 633	$ 631	0.3%
Excise Taxes		$ 3,917	$ 3,743	4.7%
Beer	$4.65/bbl.	3,326	3,241	2.6
Wine	$ .45/gal.	590	502	17.7
Sales Taxes[c]	3%	$ 2,710	$ 2,590	4.7%
Other Taxes				
Miscellaneous Income		$ 203	$ 22[r]	807.7%
State Total		$ 19,483	$ 17,666[r]	10.3%
Local Taxes				
Local License Fee[d]		$ 781	$ 769	1.6%
State and Local Total		$ 20,264	$ 18,435[r]	9.9%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes 15% surcharge on goods sold at State Liquor Dispensary.
[b]Calendar year.
[c]General retail; estimated.
[d]Estimated.
[r]Revised.

Liquor Control Commission
and the
Illinois Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 1,136**	**$ 1,106**	**2.8%**
Excise Taxes		**$ 76,372**	**$ 76,308**	**0.1%**
Spirits	$2.00/gal.	51,500	51,735	−0.5
Wine 14% or less	$ .23/gal.	3,737	3,483[r]	7.3
Wine over 14%	$ .60/gal.	2,845	3,006[r]	−5.4
Beer	$ .07/gal.	18,290	18,085	1.1
Sales Taxes[a]	**4%**	**$ 83,000**	**$ 77,800[r]**	**6.7%**
Other Taxes		**$ 0**	**$ 0**	**—%**
State Total		**$160,509**	**$155,214**	**3.4%**
Local Taxes		**$ 57,722**	**$ 55,240[r]**	**4.5%**
Cook County liquor tax	$1.00/gal.	22,780	21,219	7.4
License Fees:				
Chicago		8,646	9,071	−4.7
Other[b]		5,495	5,550	−1.0
Local Sales Tax[c]	1%	20,800	19,400[r]	7.2
State and Local Total		**$218,231**	**$210,454[r]**	**3.7%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Occupational retail sales tax; estimated.
[b]Estimated.
[c]Municipal and County Retailers' Occupation tax; estimated.
[r]Revised.

Method of Control
LICENSE. State, County and Municipal Participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: Retailers Occupation Tax—4% of gross receipts including alcoholic beverages to General Fund. Some 1100 cities impose a 1% Municipal Retailers Occupation Tax and over 50 counties impose a 1% County Retailers' Occupation Tax to Trustees Account pending distribution.

Local Collections
COUNTIES AND MUNICIPALITIES, within their respective limits, levy and collect fees for local licenses, prerequisite for State licenses, from all retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: No provision, presumably to State General Fund. STATE SALES TAX: To Occupational Tax Fund. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds.

INDIANA

Method of Control
PERMIT (LICENSE): State and County Participation.

General Sales Tax
Liquors subject to gross income tax — wholesaler and retailer, .375% ($1,000 exempt). 4% general retail sales tax.

Allocation of Revenues
PERMIT FEES (except for retail permits, dancing permits and permits to bartenders, waiters, etc.) to State General Fund. RETAIL PERMIT FEES: 1/3 to school taxing units based on average attendance, 2/3 to county and city general funds in proportion to permit fees paid from such units. ADDITIONAL FEE of $30 on all retail permits to Commission on alcoholism. EXCISE TAXES are allocated by various percentages to the following: State General Fund, Postwar Construction Fund, A.B.C. Administration and Enforcement and Pension Relief Fund. ENFORCEMENT TAX, DANCING PERMIT FEES AND PERMITS TO BARTENDERS, WAITERS, ETC. to special fund for administration and enforcement of ABC act.

Indiana Alcoholic Beverage Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees[a]		**$ 5,610**	**$ 5,903**	**−5.0%**
Excise Taxes		**$ 31,888**	**$ 28,336**	**12.5%**
Spirits and Wine 21% and over	$2.28/gal.	19,825	16,965	16.9
Wine under 21%[b]	$ .45/gal.	2,076	1,865	11.3
Beer	$ .095/gal.	9,986	9,505	5.1
Sales Taxes Total		**$ 34,400**	**$ 31,500**	**9.2%**
Sales Tax[c]	4%	29,900	27,300	9.5
Gross Income Tax[c]	.3875%-.375%	4,500	4,200	7.1
Other Taxes		**$ 0**	**$ 0**	**−%**
State Total		**$ 71,897**	**$ 65,739**[r]	**9.4%**
Local Taxes		**$ 0**	**$ 0**	**−%**
State and Local Total		**$ 71,897**	**$ 65,739**[r]	**9.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes fines, penalties, and miscellaneous.
[b]Includes mixed beverages.
[c]Estimated.
[r]Revised.

Iowa Beer and Liquor Control Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		$ 34,731	$ 28,373	22.4%
Gross Sales		115,750	104,717	10.5
Refunds		194	108	79.2
Net Sales		115,944	104,826	10.6
Cost of Goods		69,547	66,343	4.8
Gross Profit		46,397	38,483	20.6
Cost of Operation		11,665	10,110	15.4
License Fees		$ 5,080	$ 4,980	2.0%
Excise Taxes				
Beer	$4.34/bbl.	$ 9,498	$ 9,160	3.7%
Sales Taxes		$ 12,588	$ 11,397	10.4%
State Store Sales	3%	2,229	2,024	10.1
Other Sales[a]	3%	10,358	9,373	10.5
Other Taxes		$ 6,269	$ 5,637	11.2%
Miscellaneous Income		39	34	13.3
Sales to On-Premise Licensees	15%	6,231	5,603	11.2
State Total		$ 68,166	$ 59,547	14.5%
Local Taxes		$ 0	$ 0	—%
State and Local Total		$ 68,166	$ 59,547	14.5%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Estimated.

Method of Control

STATE MONOPOLY. Exclusive State Administration for spirits and wines. Licenses for beer.

General Sales Tax

RETAIL SALES TAX (Consumers' Sales Tax) 3% of gross receipts from all sales of tangible personal property sold at retail in the State to consumers or users; including spirits, wine and beer.

Local Collections

COUNTIES AND MUNICIPALITIES, within their respective limits, approve licenses for retail sale of beer and liquor, but state issues licenses.

Allocation of Revenues

STATE STORE SALES RECEIPTS AND SPIRITS AND WINE PERMIT FEES: To Liquor Control Act Fund from which liquor purchases and operating and administrative expenses are disbursed, whenever such Fund exceeds $1,500,000, excess transferred to General Fund to reduce general state tax levy. Semi-annually, state treasury distributes sum equal to 10% of gross state store sales to incorporated cities and towns according to population; also a sum equal to 5% of gross state store sales to the various taxing districts throughout state as partial or complete reimbursement of revenues lost through soldiers' property tax exemptions or remissions.

STATE LIQUOR LICENSE FEES: 65% returned to cities and town issuing licenses; 35% retained by state and transferred to General Fund. BEER LICENSE FEES: Retained locally. STATE SALES TAX: to general fund.

KANSAS

Method of Control
LICENSE: State, County and Municipal Participation

Local Collections
CITIES AND TOWNSHIPS are authorized by the Liquor Control Act to impose and collect manufacturers', distributors' and non-beverage users' license fees not in excess of the State fees, and are required by that Act to levy and collect retail license fees in amounts fixed by them within specified minimum and maximum limits. Retail cereal malt beverage license fees, within specified minimum and maximum limits, are imposed and collected by the County and incorporated City governing bodies.

Allocation of Revenues
REGISTRATION AND LICENSE FEES collected under the Liquor Control Act are deposited in the State General Fund. LICENSE FEES and taxes collected under the Cereal Malt Beverage Law are also deposited in the State General Fund. After depositing a sufficient amount to maintain $10,000 in the Cereal Malt Beverage Tax Refund Fund, the remainder is credited 100% to the General Revenue Tax Fund. RETAIL LIQUOR SALES ENFORCEMENT TAX is deposited 40% to the State General Fund and 60% to the County and City Alcoholic Beverage Control Enforcement Fund.

Kansas Department of Revenue
Division of Alcoholic Beverage Control
and the
Division of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 805**	**$ 742**	**8.5%**
Excise Taxes[a]		**$ 16,260**	**$ 11,854**	**37.2%**
Alcohol and Spirits	$1.50-$2.50/gal.	7,412	4,470	65.8
Wine over 14%	$ .50-$ .75/gal.	169	126	33.7
Wine 14% or less	$ .20-$ .30/gal.	391	240	63.2
Beer over 3.2%	$ .15-$ .18/gal.	3,263	2,729	19.6
Beer 3.2% or less	$ .15-$ .18/gal.	5,025	4,289	17.2
Sales Taxes		**$ 8,970**	**$ 8,258**	**8.6%**
Sales Tax[b]	3%	3,048	2,821	8.1
Enforcement Tax[c]	4%	5,921	5,437	8.9
Other Taxes				
Miscellaneous Income		**$ 80**	**$ 82**	**-1.7%**
State Total		**$ 26,116**	**$ 20,936**	**24.7%**
Local Taxes[d]		**$ 317**	**$ 288**	**10.2%**
License and Permit fees		165	155	6.5
Local Sales Tax	.5%	152	133	14.6
State and Local Total		**$ 26,433**	**$ 21,223**	**24.5%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Tax increase effective July 1, 1977.
[b]General retail. Applies to beer 3.2% or less.
[c]Applies to all alcoholic beverage over 3.2%.
[d]Estimated.

Kentucky Department of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 1,298**	**$ 1,264**	**2.7%**
Excise Taxes		**15,608**	**$ 14,914**	**4.6%**
Spirits	$1.92/gal.	9,839	9,356	5.2
Wine	$ .50/gal.	954	917	4.1
Beer	$2.50/bbl.	4,815	4,642	3.7
Sales Taxes[a]	**5%**	**$ 16,900**	**$ 16,275**	**3.8%**
Other Taxes		**$ 2,391**	**$ 2,352**	**1.6%**
Ad Valorem Tax	$ .45/$100	2,299	2,265	1.5
Wholesaler Tax	$ .05/case	91	87	4.7
State Total		**$ 36,197**	**$ 34,806**	**4.0%**
Local Taxes[b]		**$ 4,772**	**$ 5,452**	**−12.5%**
Local License Fees		1,842	1,815	1.5
Ad Valorem Tax[c]		2,929	3,637	−19.5
State and Local Total		**$ 40,968**	**$ 40,258**	**1.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Estimated.

[b]Figures represent totals from cities and counties based on either fiscal year ending June 30 or calendar year.

[c]Includes city, school district, and "other" county revenue; estimated.

Method of Control

LICENSE: State, County and Municipal Participation

General Sales Tax

A 5% General retail sales (gross receipts) tax became effective 4/1/68. Proceeds monthly to pay veterans bonus; surplus, if any, to General Fund.

Local Collections

INCORPORATED CITIES may issue licenses to manufacturers, wholesalers and retailers of alcoholic beverages not exceeding twice the amounts for corresponding State licenses except that the fee imposed upon beer retailers may be fixed at any sum not exceeding two hundred dollars, brewers or distillers license fee may not exceed five hundred dollars, and COUNTIES in which traffic in alcoholic beverages is not forbidden may issue licenses to retailers, the fees not to exceed twice the amount imposed by the State. Any amount paid to any incorporated city within a county as a license tax for the same privilege for the same year to be credited against the county license tax. A credit is allowed up to 50% on the amount of the State retail license taxes levied by counties and incorporated cities.

Allocation of Revenues

STATE SPIRITS, WINE, AND BEER LICENSE FEES AND CONSUMPTION (EXCISE) TAXES: To General Expenditure Fund. STATE PERSONAL PROPERTY TAXES on bonded spirits in warehouses: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES AND COUNTY, MUNICIPAL AND SCHOOL DISTRICT AD VALOREM TAX ON SPIRITS IN BONDED WAREHOUSES: Retained locally.

LOUISIANA

Method of Control
PERMIT (LICENSE) State, Parish (County) and Municipal Participation.

General Sales Tax
3% retail selling price including alcoholic beverages.

Local Collections
PARISHES AND MUNICIPALITIES as well as state may require permits from dealers.

Allocation of Revenues
LICENSE FEES: All credited to General Fund. HIGH ALCOHOLIC CONTENT TAXES: Collector shall withhold $150,000 for administration and enforcement of the Act, the remainder to be credited to Revenue Sharing Account except for $700,000 per year to be credited to the City of New Orleans. LOW ALCOHOLIC CONTENT TAXES: The collector shall withhold $125,000 for administration and enforcement of the Act, the remainder to Special Fund for Veterans Bonus and any residue to the General Fund.

Louisiana Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 1,914**	**$ 1,900[r]**	**0.8%**
Excise Taxes		**$ 48,190**	**$ 45,941**	**4.9%**
Spirits	$2.50/gal.	19,035	18,047	5.5
Sparkling Wine[a]	$1.58/gal.	413	360	5.1
Still Wine 14% or less[a]	$ .11/gal.	436	414	
Still Wine 14% to 24%[a]	$ .21/gal.	347	363	
Still Wine over 24%[a]	$1.58/gal.	0	0	
Beer	$10.00/bbl.	27,959	26,757	4.5
Sales Taxes[b]	3%	**$ 19,900[r]**	**$ 17,800[r]**	**11.8%**
Other Taxes				
Miscellaneous Income		$ 1	1	—%
State Total		**$ 70,005**	**$ 65,642[r]**	**6.6%**
Local Taxes		**$ 19,191**	**$ 17,490[r]**	**9.7%**
Beer Tax[c]	$1.50/bbl.	4,486	4,096	9.5
License and Permit Fees[b]		1,505	1,494	0.7
Sales Tax[d]	1%-3%	13,200	11,900[r]	10.9%
State and Local Total		**$ 89,196**	**$ 83,132[r]**	**7.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Actual net collections, but breakdown for wines estimated.

[b]Estimated

[c]Parishes and municipalities authorized to levy a $1.50 per 31 gallon barrel tax which the Department of Revenue collects and reimburses to the parishes and municipalities.

[d]Estimated, tax rate varies from 1% to 3% in parishes and municipalities which levy a tax.

[r]Revised.

Maine Bureau of Alcoholic Beverages
and the
Bureau of Taxation
Sales Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 19,079**	**$ 17,509**	**9.0%**
Gross Sales		54,624	51,540	6.0
Discounts		13	14	−10.7
Net Sales		54,611	51,526	6.0
Cost of Goods		31,988	30,765	4.0
Gross Profit		22,623	20,761	9.0
Cost of Operation		3,544	3,252	9.0
License Fees		**$ 1,204**	**$ 1,158**	**4.0%**
Excise Taxes		**$ 6,702**	**$ 7,114**	**− 5.8%**
Table Wine[a]	$ .30/gal.	430	378	13.7
Sparkling Wine	$1.00/gal.	76	73	4.5
Beer[a]	$ .25/gal.	6,196	6,663	− 7.0
Sales Taxes[b]	**5%**	**$ 4,600**	**$ 4,600**	**—%**
Other Taxes		**$ 162**	**$ 165**	**− 1.6%**
I.D. Cards[c]	$1.00-$2.00	4	25	−82.7
Spirits and Wine		110	95	16.4
Beer – Filing Fees	$10	36	36	—
Beer – Amusement Permits	$10	8	8	—
Wine – Label Registration		4	2	150.5
State Total		**$ 31,747**	**$ 30,546**	**3.9%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$ 31,747**	**$ 30,546**	**3.9%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Imported from other states.
[b]Estimated.
[c]Rate increase, effective October 24, 1977; also legal minimum drinking age raised.

Method of Control
STATE MONOPOLY: State and Municipal Participation.

NOTE: Hotel licensees may sell in the original package to registered room guests.

General Sales Tax
5% retail sale price on all tangible personal property; spirituous and vinous liquors sold in state stores exempt.

Allocation of Revenues
STATE SALES PROFITS: After meeting operating expenses, to State General Fund. LIQUOR LICENSE FEES, BEER LICENSE, AND CERTIFICATES OF APPROVAL FEES AND TAXES: To State General Fund.

MARYLAND

Method of Control
LICENSE: State, County and Municipal participation. County Dispensaries in Dorchester, Garrett, Harford, Montgomery, Somerset, Wicomico and Worcester Counties.

General Sales Tax
5% retail price of tangible personal property including alcohol beverages.

Local Collections
COUNTIES, CITY OF BALTIMORE AND CITY OF ANNAPOLIS collect license fees from Retailers. In addition seven counties, Dorchester, Harford, Montgomery, Somerset, Wicomico, Worcester, and Garrett operate County Dispensaries. Such dispensaries are authorized to sell sparkling or fortified wine and other alcohol beverages containing more than fourteen per centum of alcohol by volume except in Montgomery county where they may sell any alcohol beverages. Harford, Kent and Somerset counties have monopoly sale of all alcohol beverages except beer. Montgomery county has an absolute monopoly of the wholesale sale and distribution of all alcohol beverages within said county and operates 21 county retail stores. Garrett county has a tax on beer of 2¢ per 12-ounce and 5-1/3¢ per 32 ounce container.

Allocation of Revenue
LICENSE FEES, PERMIT FEES AND WINE EXCISE TAX to General Fund. DISTILLED SPIRITS EXCISE TAX to General Fund with the exception of 50¢ per gallon which is distributed to the Counties and Baltimore City, based upon deliveries made to retail outlets within the respective Counties and City. BEER EXCISE TAX to General Fund, with the exception of 4-1/2¢ per gallon less expenses which is distributed to the Counties and Baltimore City based upon deliveries made to retail outlets within the respective Counties and City. COUNTY LICENSE FEES: To counties and municipalities for general purposes. In Montgomery County, to Debt Service. PROFITS FROM COUNTY DISPENSARIES: In Dorchester, Garrett, Harford, Montgomery, Somerset, Wicomico and Worcester Counties, to Debt Service or to General Fund. In Garrett County, the profit from the tax on beer is allocated to General Fund of the County. 5% (effective 6/1/77) RETAIL SALES TAX: To General Fund of the State.

Maryland Treasury Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 243	$ 234	3.9%
Excise Taxes		$ 28,060	$ 28,199	−0.5%
Spirits	$1.50/gal.	16,548	16,285	1.6
Wine	$ .40/gal.	3,069	2,955	3.9
Beer	$ .09/gal.	8,444	8,960	−5.8
Sales Taxes[a]	4% - 5%	$ 39,000	$ 29,300	33.1%
Other Taxes				
Miscellaneous Income		$ 21	$ 12	83.1%
State Total		$ 67,325	$ 57,745	16.6%
Local Taxes		$ 9,809	$ 8,887	10.4%
County Dispensary Profits		6,256	5,336	17.2
License Fees:[b]				
Baltimore City		1,019	1,089	−6.4
Annapolis		69	67	3.5
Counties		2,353	2,282	3.1
Garrett Co. Beer Tax	$ .21⅓/gal.	111	113	−2.0
State & Local Total		$ 77,133	$ 66,632	15.8%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Estimated, rate increase effective 6/1/77.
[b]Fiscal year ending April 30.

Massachusetts Department of Corporation and Taxation
and the
Massachusetts Alcoholic Beverage Control Commission

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees[a]		**$ 524**	**$ 540**	**– 2.9%**
Excise Taxes		**$ 79,154**	**$ 76,558**	**3.4%**
Spirits over 50%	$4.05/gal.	154	119	29.7
Spirits over 15% to 50%	$4.05/gal.	55,620	55,226	0.7
Spirits 15% or less	$1.10/gal.	373	313	19.4
Alcohol	$4.05/gal.	3	3	30.1
Wine	$ .55/gal.	7,584	6,727	12.7
Sparkling Wine	$ .70/gal.	548	512	7.0
Beer	$3.30/bbl.	14,871	13,658	8.9
Cider	$ .03/gal.	—[b]	—[b]	—
Sales Taxes[a]		**$ 21,013**	**$ 24,808**	**–15.3%**
Meal & Alcoholic Beverage Tax[c]	8%-6%	20,800	24,700	–15.8
Gross Receipts Tax	.57%	213	108	97.4
Other Taxes		**$ 94**	**$ 104**[r]	**– 9.9%**
Late Filing Penalties		5	3	95.4
Miscellaneous Income[a]		—[b]	8[r]	–69.9
Fines in Lieu Suspension		88	101[r]	–12.4
State Total		**$ 100,786**	**$102,010**[r]	**– 1.2%**
Local Taxes		**$ 4,925**	**$ 4,952**[r]	**– 0.5%**
License Fees:				
Boston		1,566	1,594[r]	– 1.7
Worchester		359	359[r]	0.1
Other[d]		3,000	3,000	—
State and Local Total		**$ 105,711**	**$106,962**[r]	**– 1.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Fiscal year ending June 30.
[b]Less than $500.
[c]On-premise; estimated; rate decrease effective, January 1, 1978.
[d]Estimated.
[r]Revised.

Method of Control
LICENSE: State and Municipal Participation.

Local Collections
CITIES AND TOWNS issue all licenses for the retail sale of alcoholic beverages, except by public carriers.

Allocation of Revenues
STATE: LICENSE FEES AND EXCISE TAXES: All to General Fund. LOCAL: LICENSE FEES: Retained locally.

MICHIGAN

Method of Control
STATE MONOPOLY: Licenses for on-premise consumption may issue only with approval of local legislative bodies.

General Sales Tax
RETAIL SALES TAX: 4% of the gross proceeds of sales at retail within the State, including sales of alcoholic beverages.

Allocation of Revenues
STATE SALES PROFITS, BEER AND WINE EXCISE TAXES, 4% SPECIFIC TAX ON SPIRITS, MANUFACTURER AND WHOLESALER LICENSE FEES AND TRANSFER FEES: to State General Fund. Additional 4% excise tax on spirits to School Aid Fund. 1.85% specific tax on liquor sold for off-premise consumption deposited to Liquor Purchase Revolving Fund. RETAIL LICENSE FEES: 55% to municipalities in which collected for enforcement; 41.5% to special fund to be annually appropriated to the commission for carrying out the licensing and enforcement; 3.5% to special fund for purpose of promoting and sustaining programs for the prevention, rehabilitation, care and treatment of alcoholics. SALES TAXES: 2.4% to School Aid Fund, .6 of 1% to Local Government, 1% to General Fund.

Michigan Liquor Control Commission

Fiscal Year Ending September 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 61,280**	**$ 56,755**	**8.0 %**
Gross Sales		430,847	397,498	8.4
Discounts		64,341	59,359	8.4
Net Sales		366,505	338,139	8.4
Cost of Goods		287,337	267,130	7.6
Gross Profit		79,169	71,009	11.5
Cost of Operation		17,889	14,254	25.5
License Fees		**$ 10,563**	**$ 10,235**	**3.2**
Excise Taxes		**$ 89,309**	**$ 85,194**	**4.8**
Liquor	4%	16,701	15,361	8.7
Specific Tax on Liquor	4%	16,701	15,361	8.7
Off-premise Liquor	1%-1.85%	3,525	2,931	20.3
Wine from Michigan Grapes	$ .04/gal.			
All Other Wine	$ .50/gal.	6,506[a]	5,903[a]	10.2
Beer	$6.30/bbl.	45,876	45,638	0.5
Sales Taxes[b]	**4%**	**$ 64,900**	**$ 60,600[r]**	**7.1**
Other Taxes				
Miscellaneous Income		**$ 521**	**$ 389**	**34.0 %**
State Total		**$ 226,574**	**$ 213,173[r]**	**6.3 %**
Local Taxes		**$ 0**	**$ 0**	**– %**
State and Local Total		**$ 226,574**	**$ 213,173[r]**	**6.3 %**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wines.
[b]Estimated.
[r]Revised.

Minnesota Department of Revenue

MINNESOTA

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 345	$ 341	1.1%
Excise Taxes		$ 51,686	$ 50,304	2.7%
Spirits	$4.39/gal.	38,971	37,516	3.9
Wine over 24% & Sparkling	$3.08/gal.	1,080	957	12.8
Wine 21% to 24%	$1.58/gal.	2	0	–
Wine 14% to 21%	$ .79/gal.	642	672	– 4.5
Wine under 14%	$ .27/gal.	1,116	930	20.1
Beer over 3.2%	$4.00/bbl.	9,006	9,256	– 2.7
Beer 3.2% or less	$2.00/bbl.	869	973	– 10.7
Sales Taxes[a]	4%	$ 28,500	$ 26,300[r]	8.4%
Other Taxes		$ 592	$ 537	10.2%
State Total		$ 81,123	$ 77,482[r]	4.7%
Local Taxes		$ 15,791	$ 15,735	0.4%
Municipal Liquor Stores[b]		10,012	10,353	– 3.3
Retail Licenses–Liquor		5,029	4,633	8.6
Retail Licenses–3.2% Malt Beverages[c]		750	750	–
State and Local Total		$ 96,914	$ 93,217[r]	4.0%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail; estimated.
[b]Calendar year. Operating income retained by municipalities.
[c]Estimated.
[r]Revised.

Method of Control
LICENSE: State, county, city, township, participation.

Local Collections
LOCAL GOVERNING BODIES license the retail sale of all alcoholic beverages, except by druggists and public carriers. Municipalities may also own and operate "exclusive liquor stores". Revenues are retained by municipalities.

Allocation of Revenues
STATE LICENSE FEES: To General Revenue Fund. EXCISE TAXES: To the General Fund. FEES FOR REGISTRATION OF LIQUOR BRANDS: To General Revenue Fund. MUNICIPAL LICENSE FEES: To Municipal General Funds. MUNICIPAL STORE NET REVENUES: To Municipal General Fund.

MISSISSIPPI

Method of Control
STATE, COUNTY AND MUNICIPAL LICENSING of the sale of beverages not over 4% alcohol (by weight) by the package and drink. STATE MONOPOLY of wholesale of alcoholic beverages over 4% (by weight). STATE LICENSING of retail sale of alcoholic beverages over 4% (by weight) by package and by drink.

Sales Tax
GENERAL SALES TAX 5% of gross retail sales of alcoholic beverages ADDITIONAL TAX ON SPIRITS AND WINE 3% (effective 8/1/77): Collected from licenses at the time of purchase from the state to fund various alcoholism programs.

Local Collections
MUNICIPALITIES AND COUNTIES may impose annual privilege taxes not exceeding 50% corresponding State taxes on retailers and wholesalers of alcoholic beverages not over 4%; mandatory municipal and county fee equal to State permit fee imposed on permittees of beverages over 4%; State collects and remits mandatory license to municipalities and counties.

Allocation of Revenues
STATE LICENSE FEES, ABC PROFITS AND TAXES ON BEVERAGES OVER 4% WEIGHT, BEER AND WINE TAXES AND SALES TAXES: To State Treasury for General Funds. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal funds.

Mississippi Alcohol Beverage Control Commission
and the
Mississippi State Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 12,170**	**$ 11,492**	**5.9%**
Gross Sales		83,718	76,500	9.4
Discounts		0	0	—
Net Sales		83,718	76,500	9.4
Cost of Sales		70,608	64,142	10.1
Gross Profit		13,110	12,357	6.1
Cost of Operation		940	866	8.6
License Fees		**$ 1,947**	**$ 1,914[r]**	**1.8%**
Excise Taxes		**$ 24,797**	**$ 28,140**	**−11.9%**
Spirits	$2.50/gal.	9,236	9,048	2.1
Wine	$ .35/gal.	527	501	5.1
Sparkling Wine	$1.00/gal.	63	61	2.2
Beer and Light Wine	$ .4268/gal.	14,971	18,529	−19.2
Sales Taxes		**$ 12,698**	**$ 9,534**	**33.2%**
General retail	5%	10,751	9,534	12.8
Alcohol abuse Tax[a]	3%	1,948	—	—
Other Taxes				
Miscellaneous Income		369	**$ 262**	**40.7**
State Total		**$ 51,982**	**$ 51,342[r]**	**1.2**
Local Taxes				
Local Fines		**$ 144**	**$ 167**	**−14.0%**
State and Local Total		**$ 52,126**	**$ 51,509[r]**	**1.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total
[a]New tax, effective 8/1/77
[r]Revised.

Missouri Department of Public Safety
Division of Liquor Control
and the
Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 1,712	$ 1,685	1.6%
Excise Taxes		$ 24,370	$ 23,288	4.6%
Spirits	$2.00/gal.	16,244	15,353	5.8
Wine	$ .30/gal.	1,731	1,600	8.2
Malt Beverages[a]	$ .06/gal.	6,394	6,335	0.9
Sales Taxes[b]	3%-3.125%	$ 23,500	$ 19,900[r]	18.1%
Other Taxes		$ 0	$ 0	–%
State Total		$ 49,582	$ 44,873[r]	10.5%
Local Taxes		$ 5,880	$ 5,154[r]	14.1%
License and Permit Fees:				
Kansas City[c]		454	430	5.6
St. Joseph[c]		44	40	9.2
St. Louis		483	425	13.5
Others[d]		1,100	960	14.6
Local Sales Tax[d]	.5%-1%	3,800	3,300[r]	15.2
State and Local Total		$ 55,462	$ 50,027[r]	10.9%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Malt beverage inspection and gauging fee.

[b]Estimated. Rate increase effective July 1, 1977.

[c]Calendar year.

[d]Estimated.

[r]Revised.

MISSOURI

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
3.125% gross retail sales including alcoholic beverages effective 7-1-77.

Local Collections
COUNTIES AND THE CITY OF ST. LOUIS, within their respective limits, collect license fees not exceeding the corresponding State fees from all state licensees, including retailers of non-intoxicating (3.2% alcohol by weight) beer; and MUNICIPAL CORPORATIONS collect license fees not exceeding 1-1/2 times the corresponding State fees from all State licensees, including manufacturers, wholesalers, and retailers of non-intoxicating beer.

Allocation of Revenues
STATE LICENSE FEES, EXCISE TAXES AND STATE SALES TAX: To ordinary revenue fund. COUNTY AND MUNICIPAL LICENSE FEES: To country and municipal treasuries.

MONTANA

Method of Control
STATE MONOPOLY: Applications for on-sale licenses must be accompanied by written approval of respective county, city or town authorities. Retail licenses regulated by a quota system determined on the basis of population.

Local Collections
COUNTIES AND INCORPORATED CITIES AND TOWNS within their respective limits may levy and collect license fees not exceeding five-eighths of the corresponding State fees for "all beverages" license or 100% of the fee for a beer or beer-and-wine license collected by the Department from such licensee.

Allocation of Revenues
LIQUOR LICENSE TAX: 1/3 to incorporated cities and towns, 1/3 to state alcoholism treatment programs, 2/7 to county alcoholism treatment programs, and 1/21 for counties' general use. LIQUOR EXCISE TAX: To State General Fund. BEER TAX: 3/8 to State General Fund, 3/8 to incorporated cities and towns, 1/4 to state alcoholism treatment programs. STATE LICENSE FEES: To State General Fund. STATE NET PROFITS: To State General Fund.

Montana Department of Revenue
Liquor Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1976 ($1000)	1977 ($1000)	Percentage Change
Net Profit		$ 7,498	$ 7,110	5.4%
Gross Sales[a]		41,351	40,285	2.6
Discounts		1,039	974	6.7
Net Sales		40,313	39,312	2.5
Cost of Goods		27,874	27,755	0.4
Gross Profit		12,439	11,557	7.6
Cost of Operation		4,941	4,447	11.1
License Fees		$ 1,106	$ 1,277	−13.4%
Excise Taxes		$ 13,585	$ 10,706	26.9%
Spirits and Wine (Retail)	21%-26%[b]	10,529	8,251	27.6
Beer	$3.25-$4.00/ bbl.[c]	3,056	2,455	24.5
Sales Taxes		$ 0	$ 0	−%
Other Taxes				
Miscellaneous Income		$ 65	$ 63	3.2%
State Total		$ 22,254	$ 19,156	16.2%
Local Taxes		$ 233	$ 222[r]	5.0%
License Fees:				
Great Falls		52	51	0.4
Butte		35	31	12.9
Other[d]		147	140[r]	5.0
State and Local Total		$ 22,487	$ 19,379[r]	16.0%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Less taxes.
[b]Effective 7/1/77 liquor license tax rose from 5% to 10% of the retail price. Liquor excise tax remained at 16%.
[c]Increase effective July 1, 1977.
[d]Estimated.
[r]Revised.

Nebraska Liquor Control Commission and the Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 146	$ 145	0.8%
Excise Taxes[a]		$ 11,821	$ 11,037	7.1%
Spirits	$2.00-$2.25/gal.	7,423[b]	6,938[b]	7.0
Wine	$ .75-$ .85/gal.			
Beer	$ .10-$ .11/gal.	4,398	4,099	7.3
Sales Taxes[c]	3%-3 1/2%-3%	$ 8,100	$ 8,100	– %
Other Taxes				
Miscellaneous Income		$ 96	$ 83	15.9%
State Total		$ 20,163	$ 19,365	4.1%
Local Taxes		$ 2,940	$ 2,867[r]	2.5%
Local Sales Tax[d,e]	1%, 1 1/2%	980	904	8.4
License Fees:				
Bellevue		19	21[r]	–11.9
Omaha		142	139	2.4
Other[e]		1,359	1,373	– 1.0
Municipal Occupation Tax:				
Omaha		331	325	1.7
Lincoln		80	77	4.5
Other[e]		29	28	3.6
State and Local Total		$ 23,103	$ 22,232	3.9%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Rate increase effective 7/1/77.

[b]Breakdown not available, figure represents spirits and wine.

[c]General Retail; estimated. Rate changes effective 7/1/77 and 1/1/78.

[d]Imposed by the cities of Bellevue, Lincoln and Omaha; Omaha rate increased to 1 1/2% effective 7/1/78.

[e]Estimated.

[r]Revised.

Method of Control

LICENSE: State, city, village and county participation.

Local Collections

CITIES AND VILLAGES, within their corporate limits, collect license fees from by-the-drink retailers and package beer retailers and may also levy an occupational tax on retailers, manufacturers and wholesalers not to exceed double the state license fee; in the case of beer and bottle club licensees, outside incorporated limits the fees are paid to the COUNTY.

Allocation of Revenues

STATE LICENSE FEES: To State School Fund. STATE REGISTRATION FEES, PERMITS AND EXCISE TAXES: To the General Fund. COUNTY LICENSE FEES: To school funds of the county. MUNICIPAL LICENSE FEES: To respective district school funds.

NEVADA

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
3% gross receipts from retail sales of tangible personal property including alcoholic beverages; 13 counties impose additional 1/2% county option sales tax.

Local Collections
COUNTIES, INCORPORATED CITIES AND TOWNS levy and collect the license fees for the retail sale of all alcoholic beverages. Local Sales Tax 1/2% County option Tax (Carson City, Churchill, Clark, Lyon, Washoe, Douglas, Elko, Humboldt, Lincoln, Mineral, Nye, Pershing and Storey counties).

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 5/19's of excise tax on distilled spirits over 22% allocated to counties and cities on population basis. Rest to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Nevada Department of Taxation
Liquor Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 21	$ 22	-1.2%
Excise Taxes[a]		$ 11,136	$ 10,536	5.7%
Spirits	$1.90/gal.	8,722	8,593	—
Wine 14% or less	$ .30/gal.	862	773	—
Wine over 14% to 24%	$ .50/gal.	155	154	—
Beer	$ .06/gal.	1,397	1,338	—
Excise Refund	3%	-342	- 323	5.9
Sales Taxes[b]		$ 14,594	$ 12,690[r]	15.0%
State tax	2%	9,729	8,460	15.0
School sales tax	1%	4,865	4,230	15.0
Other Taxes		$ 0	$ 0	-%
State Total		$ 25,752	$ 23,247[r]	10.8%
Local Taxes		$ 3,933	$ 3,622[r]	8.6%
License Fees:				
Reno[c]		259	287	-9.6
Las Vegas		399	385	3.5
Other[d]		843	835	1.0
County Option Sales Tax	5%	2,432	2,115	15.0
State and Local Total		$ 29,685	$ 26,869	10.5%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Excise tax detail for 1978 is net of refunds; 1977 includes refunds.
[b]Estimated.
[c]Calendar year.
[r]Revised.

New Hampshire State Liquor Commission

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		$ 27,631	$ 24,985	10.6%
Gross Sales		126,043	115,349[r]	9.3
Discounts		–	–	–
Net Sales		126,043	115,349	9.3
Cost of Goods		89,888	83,040	8.2
Gross Profit		36,155	32,309	11.9
Cost of Operation		8,524	7,324	16.4
License Fees		$ 950	$ 582	63.2%
Excise Taxes				
Beer	$ .15/gal.	$ 3,895	$ 3,680[r]	5.8%
Sales Taxes		$ 0	$ 0	– %
Other Taxes				
Miscellaneous Income		$ 56	$ 41	37.0%
State Total		$ 32,532	$ 29,288[r]	11.1%
Local Taxes		$ 0	$ 0	– %
State and Local Total		$ 32,532	$ 29,288[r]	11.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[r]Revised.

Method of Control
STATE MONOPOLY: Exclusive State Administration.

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES ON SPIRITS AND WINES, PERMIT FEES ON BEER AND ALL OTHER REVENUE: To State General Fund.

NEW JERSEY

Method of Control
LICENSE: State and Municipal Participation.

Allocation of Revenues
STATE LICENSE FEES: To State General Fund. STATE TAXES: To State General Fund. MUNICIPAL (RETAIL) LICENSE FEES: To general funds of municipalities in which collected.

TAX Imposed by cities of fourth class on retail sales (including sales of alcoholic beverages), to general funds of cities in which collected.

New Jersey Department of Treasury
Division of Taxation
and the
New Jersey Department of Law and Public Safety
Division of Alcoholic Beverage Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 1,826	$ 1,888	– 3.3%
Excise Taxes		$ 54,904	$ 53,812	2.0
Spirits	$2.80/gal.	44,444	43,766	1.5
Wine	$ .30/gal.	5,291	4,946	7.0
Vermouth	$ .30/gal.	182	191	– 4.9
Beer	$ .03 $\frac{1}{3}$/gal.	4,988	4,909	1.6
Sales Tax[a]	5%	$ 54,700	$ 50,700	7.9%
Other Taxes				
Miscellaneous Income		$ 1,102	$ 2,003	–45.0%
State Total		$112,533	$108,403	3.8%
Local Taxes		$ 9,878	$ 8,899	11.0%
Atlantic City Luxury Tax[b]		1,415	1,210	16.8
Municipal Retail License Fees		8,463	7,688	10.1
State and Local Total		$122,411	$117,302	4.4%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Estimated.
[b]Calendar year.

New Mexico Taxation and Revenue Department
Department of Alcoholic Beverage Control
and the
Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 331	$ 314	5.5%
Excise Taxes		$ 6,948	$ 6,484	7.2%
Spirits	$1.50/gal.	3,358[a]	3,047[a]	10.2
Alcohol	$2.40/gal.			
Wine	$ .40/gal.	900	852	5.6
Beer	$ .08/gal.	2,690	2,585	4.1
Sales Taxes		$ 10,857	$ 10,705	1.4%
General Retail Tax[b]	4%-3 3/4%	10,143	10,150	– 0.1
Wholesale Gross Receipts Tax[c]	.5%	714	555	28.6
Other Taxes				
Miscellaneous Income		$ 9	$ 10	–12.8%
State Total		$ 18,145	$ 17,513	3.6%
Local Taxes[c]		$ 997	$ 966[r]	3.2%
Municipal License Fees		773	741	4.4
County License Fees		189	194	– 2.8
Liquor Tax[d]	.25%	36	31	14.4
State and Local Total		$ 19,142	$18,479[r]	3.6%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Breakdown for not available; figure represents spirits and alcohol.

[b]Estimated; rate change effective July 1, 1978.

[c]Fiscal year ending June 30.

[d]1/4 of 1% liquor tax imposed in the City of Santa Fe.

[r]Revised.

NEW MEXICO

Method of Control

LICENSE: State, County and Municipal Participation.

General Sales Tax

RETAILERS' TAX (Gross Income): 3 3/4% gross receipts including alcoholic beverages. Effective 7/1/69. WHOLESALERS' TAX (Gross Income): 1/2 of 1% of gross receipts, including alcoholic beverages. Effective 4/1/63.

Local Collections

COUNTIES AND MUNICIPAL CORPORATIONS within their respective limits authorized to prescribe and collect additional local license fees from retailers, dispensaries, and clubs previously licensed by the State.

Allocation of Revenues

STATE LICENSE FEES AND EXCISE TAXES: To State General Fund. STATE SALES TAX: 3 3/4% to State General Fund. LOCAL LICENSE FEES: To respective county and municipal general funds.

LOCAL SALES TAXES: Local Governments may, by election, impose an additional sales tax of 1/4 to 1/2%. All taxes remitted to state. State makes distribution to respective local Governments which have imposed additional tax.

NEW YORK

Method of Control
LICENSE: State, County and Municipal participation.

Allocation of Revenues
LICENSE FEES, EXCISE TAXES AND RETAIL SALES TAX: After deducting for tax refunds, to State's General Fund.

Local Taxes
Pursuant to Chapter 93, Laws 1965, as amended, counties and cities may levy taxes on retail sales of tangible personal property, including spirituous, vinous and malt beverages, to be administered by the State Tax Commission. The local tax rate may not exceed 3%. If a county and city both impose the sales tax, the combined rate may not exceed 3%. In cities of New York and Yonkers, these rates are 4%. Collections, after deducting administrative expenses and the amount of refunds are distributed to the local jurisdictions.

New York Department of Taxation and Finance
Bureau of Tax Statistics
and the
New York Division of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Licenses Fees		**$ 34,561**	**$ 35,167**	**– 1.7%**
Excise Taxes[a]		**$149,689**	**$150,590**	**– 0.6%**
Spirits over 24%	$ 3.25/gal	124,591	127,300	– 2.1
Spirits 24% or less	.80/gal	1,098	1,055	4.1
Still Wine	.10/gal	4,311	4,088	5.5
Carbonated Wine	.26 2/3 /gal	1	1	—
Sparkling Wine	.53 1/3 /gal	1,278	1,259	1.5
Beer	.04 4/5 /gal	16,964	16,503	2.8
Cider	.015/gal	3	3	—
Reconciliation		1,443	380	279.4
Sales Taxes[b]	**4%**	**$130,660**	**$129,188**[r]	**1.1%**
Other Revenues		**$ 758**	**$ 673**	**12.7%**
Miscellaneous income		1,750	1,828	– 4.3
Minus Refunds		– 992	–1,156	– 14.2
State Total		**$315,667**	**$315,617**[r]	**—%**
Local Taxes		**$ 98,100**	**$ 97,100**[r]	**1.0%**
New York City Sales Tax[b]	4%	52,700	52,400[r]	0.6
Other Sales Taxes		45,400	44,700[r]	1.6
State and Local Total		**$413,767**	**$412,717**[r]	**0.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Fiscal years ending March 31, 1979 and 1978.
[b]General Retail; estimated.
[r]Revised.

North Carolina Board of Alcoholic Control
and the
North Carolina Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit				
City and County Store Net Profits[a]		$ 19,281	$ 19,677	– 2.0%
License Fees[b]		$ 587	$ 535	9.6%
Excise Taxes		$100,579	$ 94,867	6.0%
Beer[c]	$15.00/bbl.	49,023	45,396	8.0
Wine 14% or less	$ .60/gal.	2,186	2,012	8.6
Wine 14% to 21%	$ .70/gal.	2,086	2,241	– 6.9
Spirituous Liquors	22.5%	38,968	37,284	4.5
Alcoholism Rehabilitation Tax	$.01-$.05/btl	2,215	2,135	3.7
State Tax[d]	3.5%	6,101	5,800	5.2
Sales Taxes[e]	3%	$ 15,500	$ 13,000	19.2%
Other Taxes		$ 0	$ 0	—%
State Total		$135,946	$128,079	6.1%
Local Taxes		$ 6,498	$ 5,424[r]	19.8%
License Fees[e]		485	436	11.3
Sales Tax[e]	1%	5,170	4,330[r]	19.4
Other Income		843	658	28.2
State and Local Total		$142,444	$133,503[r]	6.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]City and county gross margin is established by the state.

[b]Figures based on fiscal and calendar year.

[c]Beer is taxed @ $15.00/bbl in containers of not less than 7¾ gallons or 53.376¢/gal. on smaller containers.

[d]The 3.5% is an increase in the sale price mandated by state law.

[e]On beer and wine; estimated.

[r]Revised.

NORTH CAROLINA

Method of Control
STATE SUPERVISED: County operated liquor stores in counties voting therefor.

General Sales Tax
RETAIL SALES TAX: 3% of retail selling price of wine and beer.

Local Collections
COUNTIES collect license fees of $25 from retailers of beverages containing not more than 5% alcohol by weight and $25 from retailers of wine not less than 5% alcohol by weight nor more than 14% by volume and $5 for off-premises consumption. MUNICIPALITIES collect from retailers of beverages containing not more than 14% alcohol by volume license fees of $15 from those licensed to sell for both on-premises and off-premises consumption and $10 for wine, $5 for malt beverages from those licensed to sell for off-premises consumption only. CITIES AND TOWNS may levy license tax on wholesalers, not in excess of 1/4 of state fee for same.

Allocation of Revenues
STATE BEER AND WINE LICENSE FEES AND 22½% TAX ON RETAIL PRICE OF SPIRITS AND FORTIFIED WINE SOLD IN COUNTY STORES: 3½% for ABC administrative expenses; remainder to State General Fund. BEER AND NATURALLY FERMENTED WINE TAX: 47½% of 50% of beer tax and 50% of unfortified wine tax on population basis to counties and municipalities in which beer and wine are licensed to be sold. Remainder to State General Fund. State 1¢ and 5¢ per bottle tax: To respective county commissioners for alcoholism rehabilitation. SALES TAX AFFECTING BEER AND WINE: State General Fund. COUNTY DISPENSARIES' PROFITS: Not less than 5% nor more than 15% for law enforcement in county in which dispensary is located. County Boards may expend 7% for alcohol education or rehabilitation. Remainder to county general fund, except laws allocate certain county receipts in various ways. COUNTY BEER AND WINE LICENSE FEES: To County General Fund in which sold.

NORTH DAKOTA

Method of Control
LICENSE: State, County and Municipal Participation.

Local Collections
COUNTIES AND INCORPORATED CITIES AND VILLAGES, within their respective limits, issue all licenses for retailing beverages except by common carriers.

Allocation of Revenues
STATE LICENSE FEES: ALCOHOLIC BEVERAGES EXCISE TAX: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

North Dakota Alcoholic Beverage Tax Division
and the
North Dakota Licensing Department

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees[a]		$ 201	$ 200	0.4%
Excise Taxes		$ 6,436	$ 6,132	5.0%
Distilled Spirits	$2.50/gal.	3,527	3,453	2.1
Alcohol	$4.05/gal	43	41	4.6
Wine less than 17%	$ .50/gal.	236	215	10.2
Wine 17% to 24%	$ .60/gal.	64	69	– 7.1
Sparkling Wine	$1.00/gal.	58	52	12.0
Bottled and Canned Beer	$ .16/gal.	2,385	2,179	9.5
Barrel and Keg Beer	$ .08/gal.	121	123	– 1.1
Sales Taxes[b]	3%	$ 3,500	$ 3,248	7.8%
Other Taxes				
Brand Registration Fees[c]		$ 29	$ 29	– %
State Total		$10,166	$ 9,609	5.8%
Local Taxes				
Retail License Fees[d]		$ 1,500	$ 1,536	– 2.3%
State and Local Total		$11,666	$ 11,145	4.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Figures based on fiscal and calendar year.
[b]General retail; estimated. Collected by the State Tax Department.
[c]Collected by the State Laboratory Department.
[d]Estimated.

Ohio Department of Taxation
and the
Department of Liquor Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit[a]		**$ 91,210**	**$ 85,304**	**6.9%**
Gross Sales		346,227	328,919	5.3
Discounts		0	0	–
Net Sales		346,227	328,919	5.3
Cost of Goods		229,591	220,058	4.3
Gross Profit		116,636	108,861	7.1
Cost of Operation		25,426	23,556	7.9
License Fees[a]		**$ 11,811**	**$ 11,664**	**1.3%**
Excise Taxes		**$ 73,490**	**$ 72,707**	**1.1%**
Mixed Beverages	$ .80/gal.	860	800	7.5
Spirits[a]	$2.25/gal.	32,173	31,917	0.8
Wine 14% or less	$ .24/gal.	1,613	1,740	– 7.3
Wine over 14% to 21%	$ .60/gal.	2,084	1,855	12.3
Vermouth	$ .75/gal.	233	232	0.3
Sparkling Wine	$1.25/gal.	839	754	11.3
Beer and Malt Beverages	$ .015/12 oz; $2.50/bbl.	35,689	35,408	0.8
Malt	$ .03/lb.	[b]	1	–43.6
Wort	$ .10/gal.			
Sales Taxes		**$ 57,430**	**$ 55,220**	**4.0%**
Retail Sales Tax	4%	45,374	43,627	4.0
State Store Sales Tax[a]	4%	12,056	11,593	4.0
Other Taxes[a]				
Miscellaneous Income		**$ 372**	**$ 382**	
State Total		**$234,314**	**$225,277**	**4.0%**
Local Taxes				
Local Sales Tax[c]	.5%	**$ 5,340**	**$ 3,520**	**51.7%**
State and Local Total		**$239,654**	**$228,797**	**4.7%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Calendar year.

[b]Less than $500.

[c]County retail sales tax; estimated, including one county transit authority at 1.5%.

Method of Control

STATE MONOPOLY: Exclusive State Administration.

General Sales Tax

4% on each retail sale of tangible personal property, including beer, wine and liquors.

Allocation of Revenues

STATE SALES RECEIPTS: To expenses and maintenance of working capital of Department of Liquor Control; remainder to General Revenue Fund. WINE, MIXED BEVERAGES, BEER, BREWERS' WORT AND MALT TAXES: to General Revenue Fund. LICENSE FEES: If collected in incorporated municipality, to general fund thereof; collected in township outside incorporated municipality, to township general func or for fire protection.

OKLAHOMA

Method of Control
Beverages not over 3.2% by weight—STATE, COUNTY AND MUNICIPAL LICENSING by the package and drink. Over 3.2%, STATE LICENSING only of package sales.

General Sales Tax
2% gross receipts tax on retail sales not applicable to 3.2% beer.

Local Collections
COUNTIES license all retail beer dealers; annual fee $5 plus cost of advertising, posting, etc. Municipalities may license such dealers, fee not to exceed $20.

Allocation of Revenues
LIQUOR EXCISE: 64-2/3% to General Fund, 32-1/3% to counties for distribution to incorporated cities and towns, 3% to Oklahoma Tax Commission Fund. LIQUOR LICENSE FEES: To State Treasury. BEER EXCISE AND LICENSE FEES: 2% to Oklahoma Tax Commission Fund, remainder to General Fund. COUNTY AND MUNICIPAL BEER LICENSE FEES: Retained locally.

Oklahoma Tax Commission
Beverage Division
and the
Oklahoma Alcoholic Beverage Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 1,359**	**$ 901**	**50.9%**
Excise Taxes		**$ 36,719**	**$ 33,940**	**8.2%**
Spirits	$4.00/gal.	17,895	16,631	7.6
Wine 14% or less	$ .50/gal.	702	618	13.6
Wine over 14%	$1.00/gal.	843	882	– 4.4
Sparkling Wine	$1.50/gal.	254	228	11.4
Additional Spirits and Wine[a]		12	1	837.4
Beer	$10.00/bbl.	17,013	15,579	9.2
Sales Taxes	**2%**	**$ 2,410**	**$ 2,251**	**7.0%**
Other Taxes		**$ 210**	**$ 98**	**114.9%**
Brand Registration Fees		209	97	115.2
Miscellaneous Income		2	1[r]	84.4
State Total		**$ 40,699**	**$ 37,190**	**9.4%**
Local Taxes[b]		**$ 1,779**	**$ 1,673**	**6.3%**
License Fees		212	210	1.0
Sales Taxes	1%, 2% & 3%	1,567	1,463	7.0
State and Local Total		**$ 42,478**	**$ 38,863**	**9.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Revenue collected from wholesalers.
[b]Estimated.
[r]Revised.

Oregon Liquor Control Commission

OREGON

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		$ 52,306	$ 47,701	9.7%
Gross Sales		127,002	114,915	10.5
Discounts		0	0	—
Net Sales		127,002	114,915	10.5
Cost of Goods		66,130	60,416	9.5
Gross Profit		60,872	54,499	11.7
Cost of Operation		8,566	6,799	26.0
License Fees		$ 1,184	$ 1,120	5.7%
Excise Taxes[a]		$ 8,078	$ 5,957	35.6%
Wine over 14% to 21%	$ .40-$ .75/gal.	502	500	0.5
Wine 14% or less	$ .35-$ .65/gal.	3,439	2,100	63.7
Beer	$1.95-$2.60/bbl.	4,136	3,357	23.2
Sales Taxes		$ 0	$ 0	—%
Other Taxes				
Miscellaneous Income		$ 137	$ 157	-12.9%
State Total		$ 61,705	$ 54,935	12.3%
Local Taxes		$ 0	$ 0	—%
State and Local Total		$ 61,705	$ 54,935	12.3%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Rate change effective 10/4/77.

Method of Control

STATE MONOPOLY: Exclusive State Administration.

Allocation of Revenues

The distribution formula provides for 50 percent of Privilege Tax Revenue to be distributed to the Mental Health, Alcoholism, and Drug Services Account and for the remaining revenues derived from license fees, privilege taxes and the sale of alcohol liquor to be placed in a single fund, and after deducting administrative expenses and monies to maintain a $250,000 revolving fund, shall be distributed 56 percent to the General Fund for general governmental purposes, 20 percent to cities in proportion to their populations, 10 percent to counties in proportion to their populations and 14 percent to city revenue sharing. MUNICIPAL PROFITS: Retained locally.

PENNSYLVANIA

Method of Control
STATE MONOPOLY: Exclusive State Administration.

General Sales Tax
6% Retail Sales Tax.

Allocation of Revenues
LIQUOR STORE PROFITS, STATE LICENSE FEES (Sacramental wine, importers, public service and beer other than retail). FILING FEES, FORFEITURES AND PENALTIES: To expenses of administration, including establishment and maintenance of, and purchase of spirits and wine for sale at, state stores; remainder to State General Fund. RETAIL LICENSE FEES: To payment of refunds; remainder to municipalities and townships in which licensed premises located. TAXES (spirits, wine, alcohol and beer and 18% ad valorem tax), FINES, PENALTIES AND INTEREST collected under Spirituous and Vinous Liquor Tax Law and Malt Beverages Tax Law: To State General Fund. 6% SALES TAX: To public education.

Pennsylvania Liquor Control Board
and the
Department of Revenue

Fiscal Year Ending June 27

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 54,208**	**$ 47,690**	**13.7%**
Gross Sales		588,676	561,757[r]	4.8
Discounts		0	0	—
Taxes		117,960	112,563[r]	4.8
Net Sales		470,715	449,193	4.8
Cost of Goods		328,512	317,339	3.5
Gross Profit		142,203	131,854	7.8
Cost of Operation		87,994	84,164	4.6
License Fees		**$ 8,416**	**$ 8,457**	**– 0.5%**
Excise Taxes		**$110,319**	**$106,485**	**3.6%**
Malt Beverage	$2.48/bbl.	25,735	25,763	– 0.1
Distilled Spirits	$1.00/gal.	2	2	7.6
Rectified Spirits	$ .30/gal.	1[a]	1[a]	15.9
Rectified Spirits	$1.30/gal.			
Wine	$ .005 unit proof/wine gal.	11	10	7.7
Ad Valorem	18%	84,570	80,710	4.8
Sales Taxes		**$ 76,740**	**$ 73,133**	**4.9%**
State Store Sales	6%	33,390	31,853	4.8
Wholesale Beer[b]	6%	43,350	41,280	5.0
Other Income		**$ 2,566**	**$ 1,998**	**28.4%**
Fines and Penalties		430	521	–17.5
Bond Forfeiture		63	102	–38.3
State Store Interest		1,474	748	97.1
Miscellaneous Income		599	627	– 4.4
State Total		**$252,250**	**$237,763**	**6.1%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$252,250**	**$237,763**	**6.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents total of rectified spirits, $.30/gal (manufacturers) and $1.30/gal (importers).
[b]Estimated.
[r]Revised.

Rhode Island Department of Business Regulations
Liquor Control Division

Fiscal Year Ending November 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 54**	**$ 53**	**2.4%**
Excise Taxes		**$ 7,853**	**$ 7,487**	**4.9%**
Beer	$2.00/bbl.	267	315	−14.1
Native Wine[a]	$0.20/gal.	2	--	—
Service Fees[b]				
Spirits[a]	$2.50/gal.	5,250	5,039	4.2
Still Wine	$ .40/gal.	1,072	940	13.4
Sparkling Wine	$ .50/gal.	55	45	22.7
Beer	$2.00/bbl.	1,206	1,148	5.1
Sales Taxes[c]	**6%**	**$ 10,960**	**$ 9,150**	**19.8%**
Other Taxes		**$ 90**	**$ 55**	**64.8%**
Miscellaneous Income		9	5	73.3
Certificate of Compliance	$10-$15[d]	81	49	63.9
State Total		**$ 18,957**	**$ 16,745**	**13.2%**
Local Taxes				
Local Retail Licenses		**$ 1,055**	**$ 1,067**	**− 1.1%**
State and Local Total		**$ 20,012**	**$ 17,812**	**12.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Effective May 10, 1978, a tax of 20¢/gal. on still wines (native) and $1.00/gal. on cordials of less than 50 proof is imposed.

[b]Excise tax on spirits, wine, and champagne have not been collected for state-produced products since 1965. However, these products imported into the state are charged a service fee at the noted rates.

[c]Estimated.

[d]Fee increase; effective 12/1/77.

Method of Control
LICENSE: State and Municipal Participation.

General Sales Tax
6% gross receipts of retailer; food products for human consumption exempt.

Local Collections
CITIES AND TOWNS issue all retail licenses, except for public carriers.

Allocation of Revenues
LICENSE FEES: Manufacturers, Wholesalers & Railroads: To State General Fund. Retail license fees to cities and towns in which licensed premises are located. EXCISE TAXES: 50% to State General Fund, 50% to the several cities and towns of the State. RECIPROCAL FEES: to General Fund.

SOUTH CAROLINA

Method of Control
LICENSE: Exclusive State Administration.

General Sales Tax
4% gross proceeds from retail sales of tangible personal property including alcoholic beverages.

Allocation of Revenues
NET ALCOHOLIC LIQUOR TAXES AND LICENSE FEES: 60% to State General Fund for public school use; 20% to the several counties and 20% to incorporated municipalities on population basis. NET WINE AND BEER LICENSE FEES AND EXCISE TAXES: 75% to State General Fund for credit to special school account, 7% to the several counties and 18% to incorporated municipalities on population basis. ADDITIONAL BEER AND WINE EXCISE TAXES: To General Fund.

South Carolina Alcoholic Beverage Commission
and the
South Carolina Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 1,831	$ 2,020[r]	– 9.3%
Excise Taxes		$ 71,352	$ 64,963	9.8%
Spirits[a]	$2.72/gal.	17,109	15,450	10.7
Spirits (miniatures)	$ .25/container	7,748	6,293	23.1
Wine	$ .90/gal.	2,745[b]	2,602[b]	5.5
Domestic Wine	$ .45/gal.			
Beer	$2.38/bbl.	41,301	38,236	8.0
Additional Wine Tax	$ .18/gal.	477	473	0.7
Less: Wholesaler on Beer	2%	–843	–780	8.0
Less: Wholesaler on Wine	2%	– 55	– 53	3.4
Liquor Surtax[c]	9%	2,870	2,742	4.7
Sales Taxes[d]	4%	$ 18,553	$ 17,349	6.9%
Other Taxes		$ 9,693	$ 9,676[r]	0.2%
Miscellaneous Income		262	310[r]	–15.4
Wholesale Tax	$1.50/case	3,145	2,967	6.0
Addition Wholesale Tax (Spirits)	$ .48/case	1,006	949	6.0
Brand Registration[e]	$10	22	15[r]	—
Cert. of Registration[f]		16	25[r]	—
Retailer's Tax (Spirits)	$2.50/case	5,242[g]	4,809	—
Non-Standard Case Tax (Spirits)	$4.00/case	—	600	—
State Total		$101,430	$ 94,007[r]	7.9%
Local Taxes		$ 0	$ 0	—%
State and Local Total		$101,430	$ 94,007[r]	7.9%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes additional tax on spirits @ 5¢/8 oz. unit.
[b]Breakdown not available; figure represents all wine.
[c]Surtax of 9% of gross sales of alcoholic liquors; effective 7/21/76.
[d]General retail; estimated.
[e]After the first five brands—$10 for each brand; figures not comparable due to accounting procedure change.
[f]Distiller—$100; producer representative—$25. Figures not comparable due to accounting procedure change.
[g]Includes Non-standard case tax; breakdown not available.
[r]Revised.

South Dakota Department of Revenue
Alcoholic Beverage Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		$ 124	$ 125	- 0.8%
Excise Taxes		$ 7,293	$ 7,120	2.4%
Spirits	$3.05/gal.	4,081	3,841	6.2
Wine over 20% & Sparkling	$1.40/gal.	64	49	28.7
Wine over 14% to 20%	$ .95/gal.	215	222	- 3.2
Wine 14% or less	$ .30/gal.	129	107	21.0
Beer over 3.2%	$8.30/bbl.	2,126	2,187	- 2.8
Beer 3.2% or less	$4.00/bbl.	678	713	- 4.9
Sales Taxes[a]	4%	$ 4,300	$ 4,000	7.5%
Other Taxes				
Brand Registration Fees		$ 59	$ 56	4.6%
State Total		$ 11,775	$ 11,301	4.2%
Local Taxes		$ 1,560	$ 1,490	4.7%
License Fees[b]		1,146	1,155	0.8
Sales and Use Tax[a]	1% & 2%	414	335	23.6
State and Local Total		$ 13,335	$ 12,791	4.2%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Gross receipts; estimated.
[b]Estimated.

SOUTH DAKOTA

Method of License Control
ALL COUNTY AND MUNICIPAL GOVERNING BOARDS—Conduct Public Hearings on all on and off sale—retail alcohol beverage license applications. Recommend license issuance to State. New license and transfers are issued by the state. Existing licenses are reissued by local governing bodies.

Local Options
ALL INCORPORATED MUNICIPALITIES AND TOWNSHIPS in which the electors thereof have voted in favor of and authorized the procurement of licenses for the sale of Alcoholic Beverages by the package (off-sale) or/and by the drink (on-sale) then no other (off-sale) or (on-sale) licenses may be issued to private operators therein except by an operating agreement between the Municipality, Township and the private (on-sale) operator, who must purchase all alcoholic beverages through the local (off-sale) package store at 10 percent or more over their costs. All other Counties, Townships and Municipalities approve and recommend to the State that the various licenses applied for in their jurisdication be issued to private operators.

Allocation of Revenues
Low Point (3.2) Beer License application fees for on-sale, off-sale and wholesalers licenses: 50% retained at the local level and 50% forwarded to the State. All excise taxes and 50% of license fees received by the State are deposited in the malt beverage fund. 17% of the malt beverage fund is earmarked for departmental social services for the purpose of increasing the maximum number of days of hospitalization available under Medicaid. All other alcohol beverages (distilled spirits, wine and high-point beer) excise taxes are deposited in the alcohol beverage fund. 36.5% of the alcohol beverage fund is reverted back to the municipalities on a population basis. All alcohol beverage license application fees for retail on-sale and off-sale licenses are retained at the local level. All other classes of alcohol beverage license fees, approved and issued by the state are retained by the state and deposited in the alcohol beverage fund. All funds remaining after the reversion process are deposited in the State General Fund, except alcohol prevention, treatment and rehabilitation funds which are deposited in a special fund for use by the Division of Alcoholism, these funds are derived from a 15¢ tax per gallon on distilled spirits and 90¢ tax per barrel on High Point Beer. Alcohol Beverage Brand Label Registration fees are deposited in the State General Fund.

TENNESSEE

Method of Control
LICENSE: State, County and Municipal Participation

General Sales Tax
4.5% retail sales price of each item of tangible personal property including alcoholic beverages.

Allocation of Revenues
STATE LICENSE AND PERMIT FEES: After paying cost of administration and enforcement, remainder to State General Fund. LIQUOR TAX: $3.32 to State General Fund, 68¢ to counties, 3/4 on basis of population and 1/4 on basis of area. WINE TAX: 86¢ to State General Fund, 24¢ to counties, 3/4 on basis of population and 1/4 on basis of area for old age security fund. STATE EXCISE TAX ON BEER: 2/17ths to counties and 2/17ths to municipalities, remainder to State General Fund. WHOLESALE BEER TAX: To counties and municipalities. LIQUOR AND BEER TAX ALLOCATION: 2% of all sums designated for municipalities and counties from the above proceeds shall be reserved and transferred to Dept. of Mental Health to assist said municipalities and counties in carrying out provisions of the comprehensive Alcohol and Drug Treatment Act of 1973. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds, except that wholesale and retail liquor license fees collected by the city of Nashville go to fund for maintaining and operating recreational centers and playgrounds within that city.

Tennessee Department of Revenue
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 907**	**$ 877**	**3.4%**
Excise Taxes		**$ 35,749**	**$ 34,338**	**4.1%**
Spirits	$4.00/gal.	23,637	22,660	4.3
Wine	$1.10/gal.	2,979	2,787	6.9
Beer	$3.40/bbl.	9,133	8,891	2.7
Native Wine[a]	$ .05/gal.	0	0	—
Sales Taxes				
General Retail[b]	4.5%	**$ 21,991**	**$ 20,276**	**8.5%**
Other Taxes		**$ 10,173**	**$ 8,361**	**21.7%**
Mixing Bars	15%	359	372	- 3.5
Enforcement Tax	$ .15/case	484	448	8.0
Mixed Drink Privilege Tax	15%	9,292	7,506	23.8
Miscellaneous Income		38	35	7.1
State Total		**$ 68,820**	**$ 63,852**	**7.8%**
Local Taxes		**$ 49,153**	**$ 44,574**	**10.3%**
Sales Tax[b]		6,700	6,196	8.1
Beer Wholesalers Tax	17%	35,346	32,001	10.5
License and Permit Fees:				
Memphis		2,756	2,495	10.5
Knoxville[c]		911	727	25.3
Chattanooga		880	765	15.1
Nashville and Davidson[c]		1,160	1,038	11.8
Other[b]		1,400	1,352	3.6
State and Local Total		**$117,974**	**$ 108,426**	**8.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]New rate; effective 5/2/77.
[b]Estimated.
[c]Calendar year.

Texas Alcoholic Beverage Commission

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 9,268**	**$ 8,640**	**7.3%**
Excise Taxes		**$104,138**	**$ 98,076**	**6.2%**
Spirits	$2.00/gal.	41,694	39,259	6.2
Wine 14% or less	$ .17/gal.			
Wine over 14%	$ .34/gal.	3,399	3,349[a]	1.5
Sparkling Wine	$ .43/gal.			
Malt Liquor over 4%	$ .165/gal.	1,717	1,328	29.4
Beer 4% or less	$5.00/bbl.	57,328	54,141	5.9
Sales Taxes		**$157,214**	**$136,249[r]**	**15.4%**
General Retail	4%	91,700	82,200	11.6
Gross Receipts Tax (Mixed Beverages)	10%	65,514	54,049	21.2
Other Taxes		**$ 655**	**$ 408[r]**	**60.8%**
Miscellaneous Income		362	121	198.4
Private Clubs	$ .05/drink	293	286	2.5
State Total		**$271,275**	**$243,372[r]**	**11.5%**
Local Taxes		**$ 25,783**	**$ 23,062[r]**	**11.8%**
Sales Tax[c]	1%	22,900	20,500[r]	11.7
Fines		330	232	42
License and Permit Fees:				
Houston		369	337	9.6
Dallas		230	210[r]	9.6
Fort Worth		103	94	9.6
Other		1,851	1,690	9.6
State and Local Total		**$297,058**	**$266,434[r]**	**11.5%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Breakdown not available; figure represents all wine.

[b]General retail; estimated.

[c]Municipal retail; estimated.

[r]Revised.

Method of Control

PERMIT (LICENSE): State, County and Municipal Participation.

Local Collections

COUNTIES AND MUNICIPALITIES may collect a fee equal to one-half of all permit and license fees levied by the State with the exception of the following classes: agents, industrials, carriers, private carriers, local cartage, storage and wine and beer retailer permits issued to operators of dining, buffet, or club cars, Class B winery permits and temporary licenses.

Allocation of Revenues

STATE EXCISE TAXES: Less deductions for administrative expense, one-fourth to Available School Fund; remaining three-fourths together with LICENSE AND PERMIT FEES in their entirety to Old Age Assistance, Blind Assistance, Children Assistance, General Revenue, Prior Teacher Retirement, State Disabled Assistance, Medical Assistance Fund, Farm-to-Market Road and Foundation School Fund. CONFISCATED SALES: 65% to General Revenue Fund and 35% for Enforcement. COUNTY AND MUNICIPAL COLLECTIONS: Retained locally. TEMPORARY BEER LICENSES: To ABC Board.

Revenue collected from 10% gross receipts tax on alcoholic beverages goes into the Mixed Beverage Gross Receipt Fund. After a 15% refund to city and a 15% refund to county, the balance is cleared into the General Revenue Fund.

A permittee who violates the Alcoholic Beverage Code can pay a fine in lieu of suspension of permit or license. Revenue from these fines go to the Confiscated Liquor Fund.

UTAH

Utah Liquor Control Commission
and the
Utah State Tax Commission

Method of Control
STATE MONOPOLY: Exclusive State Administration as to liquor; incorporated cities and towns and counties may license retail sale of beer not over 3.2% by weight.

General Sales Tax
RETAIL SALES TAX: 4% of sales price (including alcoholic beverages). Cities and counties may impose 3/4 of 1% sales tax, collectible by state.

Allocation of Revenues
STATE SALES PROFITS AND STATE LICENSE FEES: First $1,000.00 in excess of $2,250.00 in each calendar year to be distributed to counties and municipalities on population basis, balance to Liquor Control Fund for general State purposes. STATE PURCHASER PERMIT FEES: 50¢ of each permit receipt to State Board of Alcoholism. STATE BEER LICENSE FEES (except brewers): To counties or municipalities in which licenses issued. STATE BREWERS' LICENSE FEES: Retained by Liquor Control Commission and remitted to State General Fund. STATE BEER EXCISE TAX: To State General Fund. STATE SALES TAXES: To State General Fund. 8% Tax on retail price to School Lunch Fund. COUNTY AND MUNICIPAL LICENSE FEES AND TAXES: Retained locally.

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 12,064**	**$ 10,405**	**15.9%**
Gross Sales		47,697	42,430[r]	12.4
Discounts		0	0	—
Taxes		5,465	4,652[r]	17.5
Net Sales		42,232	37,778	11.8
Cost of Goods		26,267	23,803	10.3
Gross Profit		15,965	13,975	14.2
Cost of Operation		3,901	3,569	9.3
License Fees		**$ 128**	**$ 97**	**32.0%**
Excise Taxes				
Beer	$3.10/bbl.	**$ 1,990**	**$ 1,905**	**4.5%**
Sales Taxes		**$ 8,168**	**$ 7,198[r]**	**13.5%**
General Retail:				
Beer	4%	3,100	2,900[r]	6.9
Liquor	4%	1,689	1,511[r]	11.8
School Lunch Tax	8%	3,379	2,787[r]	21.2
Other Taxes		**$ 56**	**$ 28**	**95.6%**
Miscellaneous Income		47	21	124.3
ID Cards	$2.00	8	7	13.6
State Total		**$ 22,406**	**$ 19,633[r]**	**14.1%**
Local Taxes		**$ 1,248**	**$ 1,096[r]**	**13.8%**
Local Sales Tax:				
Spirits and Wine	¾%	317	283[r]	11.8
Beer[a]	¾%	581	537[r]	8.2
License Fees:				
Municipalities and Counties[a]		135	103	31.0
Distributors and Wholesalers[b]		—	[c]	—
Transit Tax[a]	¼%	215	173	24.8
State and Local Total		**$ 23,654**	**$ 20,729[r]**	**14.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Estimated.
[b]Collected by Liquor Control Commission; discontinued.
[c]Less than $500.
[r]Revised.

Vermont Liquor Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 918**	**$ 556**	**65.1%**
Gross Sales		35,982	36,097[r]	– 0.3
Discounts		0	0	—
Taxes		8,634	8,662[r]	– 0.3
Net Sales		27,349	27,435	– 0.3
Cost of Goods		23,892	24,461	– 2.3
Gross Profit		3,457	2,973	16.3
Cost of Operation		2,539	2,418	5.0
License Fees		**$ 450**	**$ 428**	**5.1%**
Excise Taxes		**$ 12,342**	**$ 12,218**	**1.0%**
Wine 14% & over and Spirits[a]	24%	8,634	8,662	– 0.3
Wine under 14% and Beer[b]	$ .50/gal.	3,708	3,556	4.3
Sales Taxes[b]	5%	**$ 2,132**	**$ 1,916**	**11.3%**
Other Taxes				
Miscellaneous Income		**$ 29**	**$ 4**	**593.4%**
State Total		**$ 15,870**	**$ 15,122**	**5.0%**
Local Taxes				
Local License Fees		**$ 171**	**$ 165**	**4.1%**
State and Local Total		**$ 16,042**	**$ 15,286**	**4.9%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]24% of gross receipts.
[b]Room and Meal tax (on-sale); estimated.
[r]Revised.

Method of Control
STATE MONOPOLY: State and Municipal Participation.

Local Collections
Cities and towns receive license fees of $100 for first class (less $2 for city or town clerk for issuing and recording licenses) and $50 for second-class license (less $1 for city or town clerk, etc.) Fee of $400 for third-class license is paid to State.

Allocation of Revenues
STATE SALES PROFITS, STATE LICENSE FEES, SPIRITS, WINE AND BEER TAXES, AND INTEREST: To State General Fund. MUNICIPAL LICENSE FEES (wine and beer retailers licenses): To respective municipal general funds.

VIRGINIA

Virginia Department of Alcoholic Beverage Control
and the
Virginia Department of Taxation

Fiscal Year Ending June 30

Method of Control
STATE MONOPOLY: Licenses to engage in manufacturing, bottling, wholesaling and retailing of alcoholic beverages and 3.2 beverages issued by State ABC Board; cities, towns and counties authorized to issue local licenses; sales of distilled spirits, fortified wines and light wines made through State stores. Mixed beverage licenses and licenses for wine and/or beer and 3.2 beverages (on and off) are issued to private licensees.

Local Collections
CITIES AND TOWNS collect fees for licenses issued by them.

Allocation of Revenues
STATE SALES PROFITS AND LICENSE FEES: After deducting not to exceed $2,500,000 for reserve fund, first $750,000 of Board's net profits to State General Fund, of remainder, 2/3 to counties and municipalities according to population, 1/3 to State General Fund. 15% ON DEPT. SALES: to State General Fund. WINE TAX: 2/3 to several counties and municipalities, 1/3 to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally. BEER TAX: to General Fund.

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 34,752**	**$ 32,228[r]**	**7.8%**
Gross Sales		233,253	220,631[r]	5.7
Discounts		0	0	—
Taxes		39,343	36,615[r]	7.5
Net Sales		193,910	184,016[r]	5.4
Cost of Goods		141,660	134,988	4.9
Gross Profit		52,250	49,029[r]	6.6
Cost of Operation		17,498	16,800	4.2
License Fees		**$ 1,514**	**$ 1,411**	**7.3%**
Excise Taxes		**$ 34,041**	**$ 31,579**	**7.8%**
Wine less than 14%	$ .35/gal.	3,094[a]	2,968[a]	4.2
Wine 14% and over	$ .70/gal.			
Mixed Bev. Bottle Tax	b	1,347	1,142	18.0
Beer	$7.80/bbl. — $7.95/bbl.	29,600	27,469	7.8
Sales Taxes[d]	3%	$ 16,300	$ 14,700	10.9%
Other Taxes		**$ 36,734**	**$ 34,148[r]**	**7.6%**
Ad Valorem	14% - 15%[e]	34,901	32,505	7.4
Miscellaneous Income		1,833	1,644[r]	11.5
State Total		**$123,342**	**$114,066[r]**	**8.1%**
Local Taxes[f]		$ 6,466	$ 5,842	10.7%
License Fees		1,076	1,002	7.4
Sales Tax	1%	5,390	4,840	11.4
State and Local Total		**$129,808**	**$119,908[r]**	**8.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wine.
[b]Mixed beverage bottle tax (on-sale); spirits @ 5¢/2 oz., 25¢/pt., 40¢/fifth and 50¢/qt.
[c]Rate increase effective 7/1/77.
[d]Retail sales and use tax; estimated.
[e]Rate increase effective 8/1/76; doesn't affect beer.
[f]Estimated.
[r]Revised.

Washington Liquor Control Board
and the
Washington Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977[a] ($1000)	Percentage Change
Net Profit		**$ 31,874**	**$ 31,357**	**1.6%**
Gross Sales		196,787	188,222	4.6
Discounts		13,223	12,693	4.2
Net Sales		183,563	175,529	4.6
Cost of Goods		131,267	124,916	5.1
Gross Profit		52,297	50,613	3.3
Cost of Operation		20,422	19,256	6.1
License Fees		**$ 3,316**	**$ 3,229**	**2.7%**
Excise Taxes		**$ 11,726**	**$ 11,405[r]**	**2.8%**
Wine	$ .75/gal.	7,757	7,528[r]	3.0
Beer	$1.50/bbl. btl and can; $1.00/bbl. draught	3,969	3,877	2.4
Sales Taxes		**$ 99,333**	**$ 93,288**	**6.5%**
General Retail	4.6%	37,558	33,892[r]	10.8
Retail	15%	17,931	17,229	4.1
Wholesale	10%	4,461	4,231	5.4
Fluid Oz. Tax	$ .04/fl.oz	39,384	37,935	3.8
Other Income				
Miscellaneous Income		**$ 962**	**$ 832**	**15.7%**
Interest		562	463	21.5
Other		400	369	8.4
State Total		**$147,213**	**$140,111[r]**	**5.1%**
Local Taxes				
Local Sales Tax	.5%, .7%, & .8%	**$ 5,461**	**$ 4,389**	**24.4%**
State and Local Total		**$152,674**	**$144,500**	**5.7%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Calendar year.
[r]Revised.

WASHINGTON

Method of Control
STATE MONOPOLY: Exclusive State Administration.

General Sales Tax
Sales taxes collected by State Liquor Control Board from sales in State liquor outlets; 4.6% state sales tax plus .5% local sales tax (.7%-.8% in selected cities and/or counties and none in one county) on sales of alcohol and wine. 10% state sales tax on State store sales to Class H licensees (on-premise). 15% state sales tax on all other spirit sales and strong beer. 4¢ per fluid ounce state sales tax on distilled spirits in addition to the 10% and 15% tax.

Sales taxes collected by the Department of Revenue: 4.6% state sales tax plus .5% local sales tax (.7%-.8% in selected cities and/or counties except none in one county) on retail sales of wine and beer as well as liquor-by-the-drink in licensed establishments.

Allocation of Revenues
STATE SALES RECEIPTS, LICENSE FEES AND EXCISE TAXES: L To "Liquor Revolving Fund" from which following disbursements are made: (1) Class "H" (on-sale spirituous liquor) license fees, penalties and forfeitures, the first $1,000,000 per biennium to University of Washington and Washington State University for medical and biological research. That amount over $1,000,000 per biennium to State Department of Social and Health Services. (2) Class A-F license fees 20% to State Department of Social and Health Services. (3) Distribution of profits: 50% to State General Fund, 40% to cities and 10% to counties. Cities and counties must spend 2% of their share in alcoholism programs. In allocating profits an amount equivalent of 10% of sales to Class H licensees is set aside in a separate account in which only those election units in which the sale of Class H liquor is lawful may participate. (4) 4.6% state sales tax to State General Fund. (5) .5%, .7% and .8% local sales tax to local governments. (6) 10%, and 15% state sales tax: 65% to the State General Fund, 28% to the cities and 7% to the counties. 2% of the cities and counties distribution must be spent in alcoholism programs. (7) 4¢ per fluid ounce on distilled spirits to the State General Fund.

WEST VIRGINIA

Method of Control
STATE MONOPOLY: State and Municipal participation.

General Sales Tax
RETAIL SALES TAX: 3% of gross income, including alcoholic beverages. RETAILERS' (OCCUPATIONAL) TAX: 1/2 of 1% of gross income. WHOLESALERS' AND JOBBERS' TAX (OCCUPATIONAL): 25/100 of 1% of gross income.

Local Collections
INCORPORATED CITIES AND TOWNS may collect license fees not exceeding like state fees from retailers, manufacturers, and distributors of non-intoxicating beer (not over 5% alcohol by weight.) 3% municipal tax on all public purchases of alcoholic liquor.

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES, ETC.: After providing operating fund of not over $20,000,000; $3,600,000 shall be used for purpose of retiring State Building Revenue Bonds; remainder to general fund. STATE NON-INTOXICATING BEER LICENSE FEES AND BASIC TAX: Not exceeding 15% for administrative expenses, remainder to general fund. ADDITIONAL BEER TAX: To veterans bonus sinking fund. MUNICIPAL LICENSE FEES: Retained locally. 3% STATE SALES TAX: For support of free schools.

West Virginia Alcoholic Beverage Control Commission
and the
West Virginia Beer Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 20,408**	**$ 18,664**	**9.3%**
Gross Sales[a]		77,332	72,491	6.7
Discounts		0	0	—
Net Sales		77,332	72,491	6.7
Cost of Goods		47,692	44,979	6.0
Gross Profit		29,640	27,511	7.7
Cost of Operation		9,232	8,848	4.3
License Fees		**$ 1,740**	**$ 1,683**	**3.4%**
Excise Taxes				
Beer	$5.50/bbl.	$ 5,570	$ 5,843[r]	– 4.7%
Sales Taxes[b]		**$ 6,176**	**$ 5,835**	**5.8%**
State Store and Agency Sales Tax	3%	2,320	2,175	6.7
Beer Sales Tax	3%	3,801	3,607	5.4
Private Club Sales Tax	3%	55	53	3.8
Other Taxes[b]		**$ 1,245**	**$ 954**	**30.5%**
Miscellaneous Income		291	50	482.7
Wholesale Occup. Tax	.27%	257	243	5.8
Retail Occup. Tax	.55%	697	661	5.4
State Total		**$ 35,140**	**$ 32,978[r]**	**6.6%**
Local Taxes[b]				
Local Sales Tax	3%	$ 6,001	$ 5,670	5.8%
State and Local Total		**$ 41,141**	**$ 38,648[r]**	**6.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes 25¢ and 20¢ per bottle on spirits and wine.
[b]Estimated.
[r]Revised.

Wisconsin Department of Revenue
Beverage and Cigarette Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
License Fees		**$ 82**	**$ 81**	**0.9%**
Excise Taxes		**$ 42,291**	**$ 38,659**	**9.4%**
Spirits	$2.60/gal.	31,430	27,817	13.0
Wine 14% or less	$ .195/gal.	1,260	1,092	15.4
Wine over 14% to 21%	$ .39/gal.	512	515	– 0.5
Beer	$2.00/bbl.	9,088	9,235	– 1.6
Sales Taxes[a]	4%	**$ 45,000**	**$ 42,259**	**6.5%**
Other Taxes				
Miscellaneous Income		**$ 2**	**$ 2**	**—%**
State Total		**$ 87,375**	**$ 81,001**	**7.9%**
Local Taxes		**$ 3,503**	**$ 3,520**	**– 0.5%**
License and Permit Fees:				
Madison		195	183	6.1
Milwaukee		1,223	1,236	– 1.1
Other[b]		2,085	2,100	– 0.7
State and Local Total		**$ 90,878**	**$ 84,521**	**7.5%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail; estimated.
[b]Estimated.

WISCONSIN

Method of Control
LICENSE: State and Municipal Participation.

Local Collections
CITIES, VILLAGES AND TOWNS collect license fees from all retailers of alcoholic beverages; and MUNICIPALITIES may only operate municipal stores for the sale of alcoholic beverages which were in existence prior to 11/6/69.

NOTE: Municipal retail beer license fees range from 1¢ to $100 on sale; no limit for off-sale; and liquor licenses from $50 to $500.

Allocation of Revenues
DISTILLED SPIRITS AND WINE TAXES: To the State General Fund. BEER TAX: To the State General Fund. STATE SPIRITS AND WINE LICENSE FEES: To State General Fund except country club, yachting club and airport fees, retained by town or village where located. MUNICIPAL LICENSE FEES AND MUNICIPAL STORE PROFITS: Retained locally.

State General Fund except country club, yachting club and airport fees, retained by town or village where located. MUNICIPAL LICENSE FEES AND MUNICIPAL STORE PROFITS Retained locally.

WYOMING

Method of Control
STATE MONOPOLY AT WHOLESALE: Exclusive retail licensing (except of railroads) by counties and municipalities.

Local Collections
COUNTIES AND MUNICIPALITIES collect fees for all retail licenses except those issued (by the State) to railroads.

Allocation of Revenues
WHOLESALE AND RAILROAD LICENSE FEES, AND EXCISE TAXES: To State General Fund. RETAIL LICENSE FEES: to town or county granting the license.

Wyoming Liquor Commission
and the
Wyoming Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1978 ($1000)	1977 ($1000)	Percentage Change
Net Profit		**$ 3,472**	**$ 2,867**	**21.1%**
Gross Sales[a]		26,470	22,844[r]	15.9
Discounts		0	0	—
Taxes		1,187	1,098[r]	8.1
Net Sales		25,282	21,746	16.3
Cost of Goods		20,851	18,030	15.6
Gross Profit		4,431	3,716	19.3
Cost of Operation		959	849	13.0
License Fees		**$ 8**	**$ 9**	**– 5.7%**
Excise Taxes		**$ 1,467**	**$ 1,352**	**8.5%**
Spirits	$ .10/pt.			
Wine	$ .03/pt.	1,202[b]	1,106[b]	8.8
Beer	$ .02/gal.	265	247	7.3
Sales Taxes[c]	**3%**	**$ 2,600**	**$ 2,200**	**18.2%**
Other Taxes				
Miscellaneous Income		**$ 21**	**$ 31**	**–31.3%**
State Total		**$ 7,569**	**$ 6,459**	**17.2%**
Local Taxes		**$ 401**	**$ 351**	**14.3%**
License and Permit Fees:				
Cheyenne		51	51	0.4
Other[d]		350	300	16.7
State and Local Total		**$ 7,970**	**$ 6,810**	**17.0%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Liquor sales based at wholesale level.
[b]Figure includes distilled spirits and wine receipts from Yellowstone National Park, Warren Air Force Base, and Union Pacific Railroad.
[c]General retail; estimated.
[d]Estimated.